2008-2010 BRASS Budget Preparation

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Office of State Budget Director

Commonwealth of Kentucky

BRASS: 2008-2010 Budget Preparation

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Topic 1-Introduction to BRASS for Budget Preparation

The Budget Reporting and Analysis Support System (**BRASS**) automates the budget preparation process and much of the budget execution process. This course will cover the budget preparation process using **BRASS.** This topic will present an overview of the uses of forms, views, information tables, and reports in **BRASS.** The Program Table and the role of stages will also be discussed.

Topic Objectives

After completing this topic, you will be able to:

- Describe the benefits of **BRASS**,
- Describe how **BRASS** is used in the Biennial Budget Preparation process,
- Describe the uses of forms, views, information tables, and reports, and
- Describe stages

Benefits of BRASS

BRASS is a powerful and flexible analysis tool that provides several beneficial functions that support the budget process. These benefits include:

- Historical Analysis
- Formulation of Budget Requests
- Provide Information for Review to GOPM (Governor's Office for Policy and Management) and the LRC (Legislative Research Commission)
- Provide Information to the Governor and the General Assembly for Budget Decision Making
- Publish Budget Documents
- Data Consolidation
- Record the Trail of Changes

Historical Analysis

BRASS will bring in historical data from prior fiscal years for budget preparation.

This function will enable the Commonwealth to present and report actual financial data within each agency's budget structure. It will enable the Commonwealth to comply with the Biennial Budget Instructions for the reporting of the two prior fiscal years' data in each agency's biennial budget request.

Formulation of Biennial Budget Requests

BRASS will be the system that all agencies use to enter, change, report, and submit the majority of their biennial budget request.

This process will enable the Commonwealth to meet the statutory requirements or KRS Chapter 48 for preparing and submitting agency biennial budget requests to the Governor and the Legislative Research Commission (LRC). It will enable the Commonwealth to provide the information required for submission contained in this biennium's Budget Instructions Manual.

Provide Information for Review to GOPM (Governor's Office for Policy and Management) and the LRC (Legislative Research Commission)

BRASS will provide the vehicle for agencies to submit their biennial budget request with the information required by the biennial budget instructions and allows for the entry and submission of supplementary information.

This process will enable the Commonwealth to incorporate a majority of the biennial budget request information into a single database system for review.

Provide Information to the Governor and the General Assembly for Budget Decision Making

BRASS will provide central government budget staffs with tools to support the budget decision-making process.

This will enable the Commonwealth to support the budget decision-making process through the use of a robust relational database where information can be organized and used many different ways.

Publish Budget Documents

BRASS will provide the budget reports necessary to produce or support the production of the various biennial budget documents.

This will enable the Commonwealth to meet the statutory requirements for biennial budget documents, and support the display and presentation of the Commonwealth's budget decisions to the public.

Data Consolidation

BRASS will provide automatic consolidations or "roll-ups" of budget information.

This function will enable the Commonwealth to consolidate budget information from the lowest level to the many and varied higher levels. The Commonwealth will be able to more easily produce budget reports and information that consolidate Programs, Funds, Projects, Expenditures, Revenues, and other budgetary information within **BRASS**.

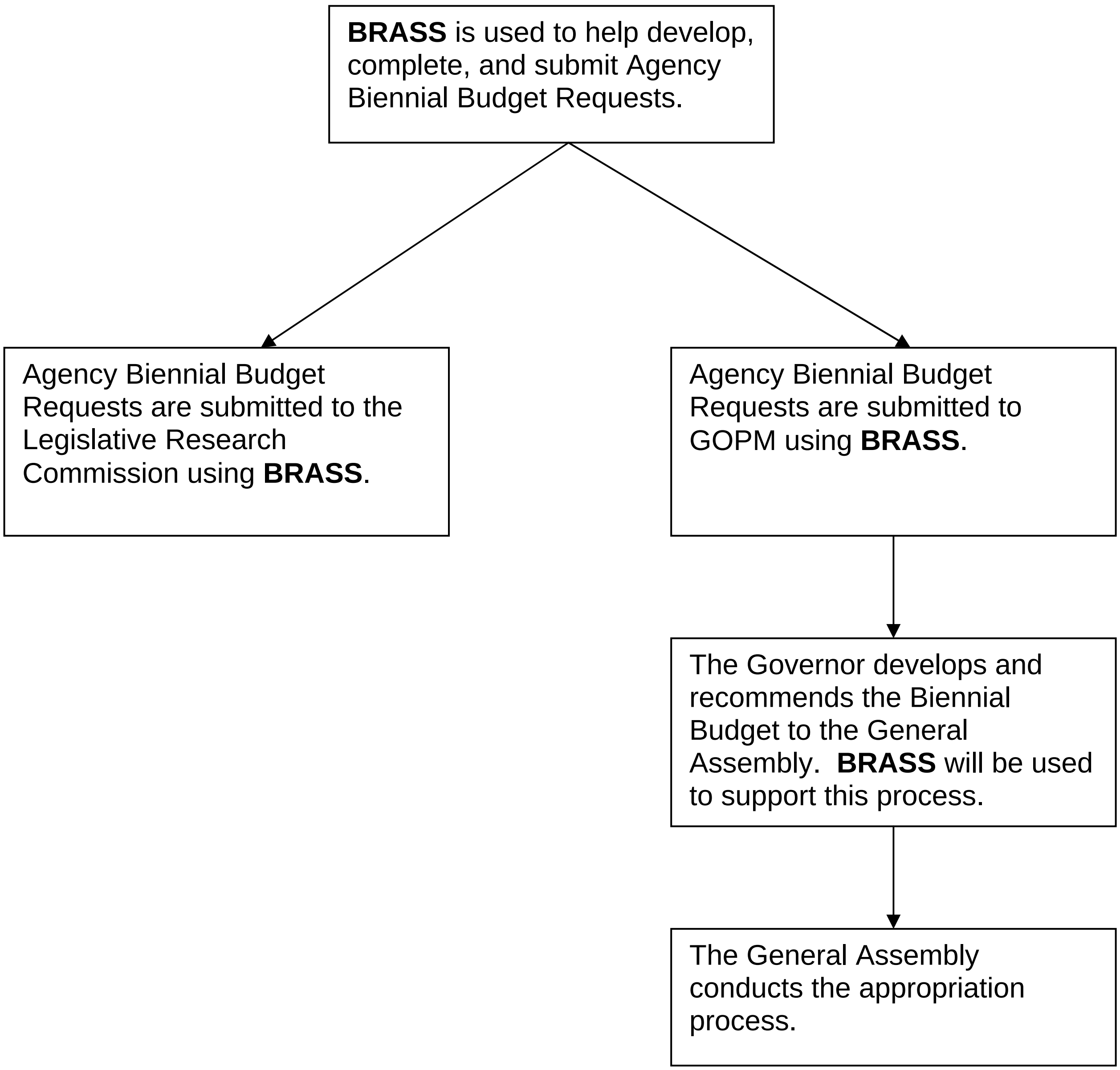
Record the Trail of Changes

BRASS will provide an audit trail of all changes made to a budget request prior to its submission.

This function will enable the Commonwealth to track and record the many changes that occur to a biennial budget request during its development process. This will provide a valuable trouble shooting aid in a process that is large and complicated.

Now, let's look at how **BRASS** is used in the Biennial Budget Preparation process.

Biennial Budget Preparation Process



Biennial Budget Preparation Process

BRASS will be used to develop the 2008-2010 biennial budget process. **BRASS** automates the biennial budget preparation process within a single system. **BRASS** is used by agencies to develop, complete, and submit their Biennial Budget Request to the Governor and the Legislative Research Commission (LRC). To achieve this, you will use Budget Forms and Information Tables to enter information for your Biennial Budget Request. Reports and views will be used to analyze and present the information that was entered into the Budget Forms and Information Tables.

Key Parts of BRASS for Budget Preparation

Forms

BRASS uses online entry templates, called **forms**, to enter information into the system. Forms appear similar to spreadsheets and are accessed from the list of forms. Each form consists of an "Outside" screen, used to define the Program and other fields that each form covers, and an "Inside" screen, where data is actually entered.

For budget preparation, **BRASS** includes forms to enter actual and requested revenues, expenditures, and personnel numbers for baseline budget requests, defined calculations budget requests, additional budget requests, and capital budget requests for your agency. Historical change forms have also been created if revenues or expenditures need to be restated for previous years.

Information Tables

Information tables contain descriptive and other information about programs, additional budget requests, grants, and projects that is not in a form. Most of the information in a budget request, other than revenues, expenditures, and personnel numbers, will be entered in information tables. This includes questions and answers for the Restricted Funds Record, Federal Assistance Program Record, capital projects and request narratives. In budget preparation, you will use the **BRASS** **Info Edit** function to edit records in information tables and to enter narrative and other information about programs, grants, and projects.

For example, a record in the Project Information Table is created for every capital project budget request. The Grant Information Table contains records about selected federal grant programs. Program Information Tables contain records about agency specific programs.

Users can also attach other documents, charts, or tables created in other Windows® programs to records in the information tables to further explain requests. For example, the A-4 Program Narrative/Documentation Record (generally a Word document) will be “embedded” in each Cabinet, Appropriation Unit, Program, Sub-Program and Posting Unit in the Program Information Table.

Reports

BRASS reports have been designed to comply with the reporting requirements prescribed in the 2008-10 Branch Budget Request Manual for Baseline Budget Requests, Defined Calculations Budget Requests, Additional Budget Requests, Total Operating Budget Requests, and Capital Budget Requests. There are several required forms prescribed in the 2008-10 Branch Budget Request Manual that **will not be produced from BRASS**. These documents must be submitted by each agency in their hard-copy biennial budget request submission.

These documents are as follows:

- Baseline Budget Request – Budgeted Positions Record: A-6 (the Personnel Run)
- Additional Budget Request – Position Detail Record: Record B-5
- Operating Budget Summary – Priority Ranking Summary Record: Record P
- Operating Budget Summary – Off-Budget Accounts Exhibit: Exhibit 1
- Summary of Accounts Payable Exhibit: Exhibit 2
- All appendixes as outlined in the 2008-2010 Branch Budget Request Manual

Views

Views display information from **BRASS** in a table format similar to a spreadsheet. However, since data in **BRASS** resides in a relational database rather than a spreadsheet, views can be used to display information at different levels of detail and from more than one form. Views have been created for all users. Information contained in views can also be exported into other Windows® programs such as spreadsheet or database programs for further analysis.

Stages

Stages are the means by which forms progress through the budget preparation process. Generally, each step in the budget preparation process corresponds to a stage in **BRASS**.

In budget preparation, the stages in **BRASS** begin with agency entry and submission to GOPM and the LRC, continuing through the GOPM review, the Governor's budget recommendation to the legislature, the legislative process, and ending with the final adopted budget.

Forms travel through **BRASS** stages in one direction only, and the ability to view or edit forms is determined by a users' security. The stage that the form is in governs the access to that form. For example, stage 1 of a form is the agency entry stage, and stage 3 is a technical review stage available to agencies and GOPM. When the GOPM analyst opens the form and saves it in stage 4, agency users will no longer have access to look at or modify the form.

It is important to contrast access to **BRASS** *forms* with access *to viewing and reporting the data*. Although access to agency budget request forms may be removed once they progress beyond the agency request stage, you will still be able to view and report on the data from your request.

How the Program field will be used

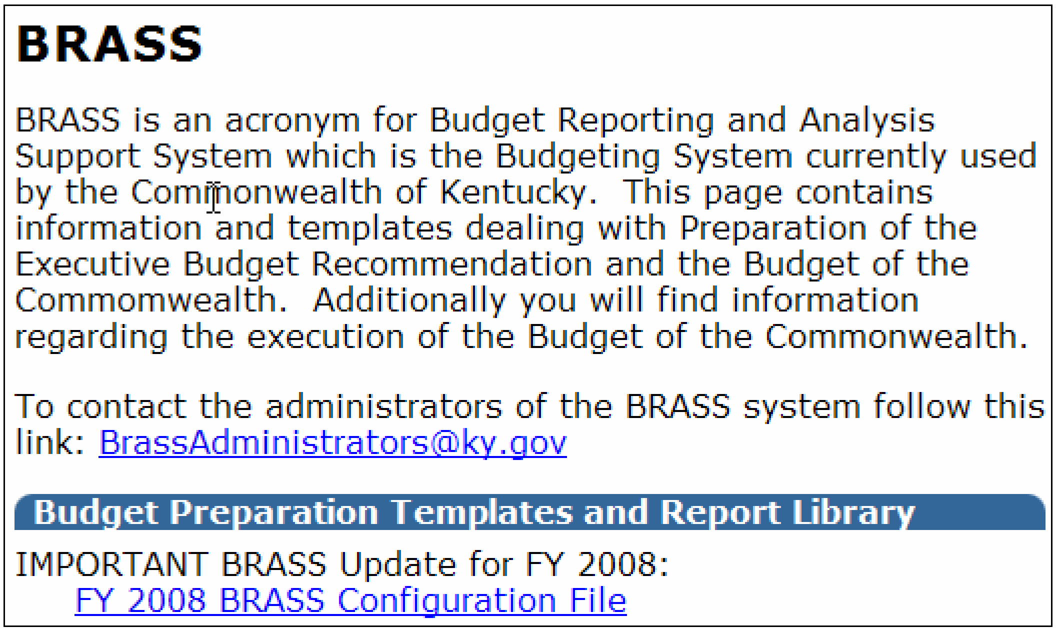
The Program field will be used every time you want to enter information into a **BRASS** Budget form. For example, you will always select a Program code on the "Outside of the Form" screen. Knowing the Program field's hierarchies, or levels, will be critical to your ability to use Reports to extract information from **BRASS** at the level of detail that you desire.

In Topic 2 – **BRASS** Chart of Accounts Overview, we will cover the Program table in depth.

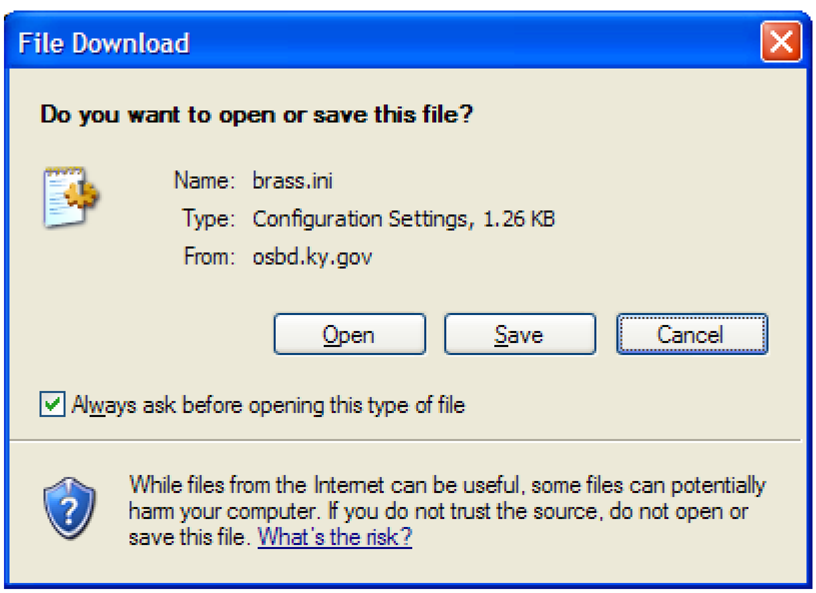
Instructions for Downloading the FY 2008 BRASS Configuration File

1. Make sure BRASS is NOT running. If BRASS is running please exit the application.

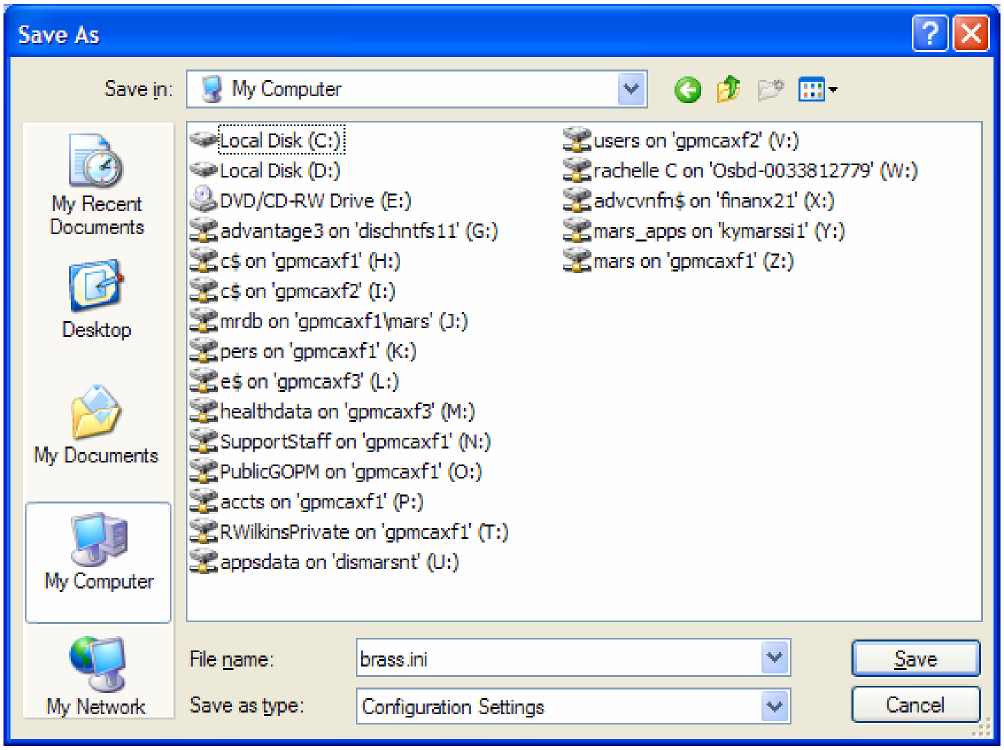
2. From the BRASS website (http://www.osbd.ky.gov/BRASS.htm) select the FY 2008 BRASS Configuration File:



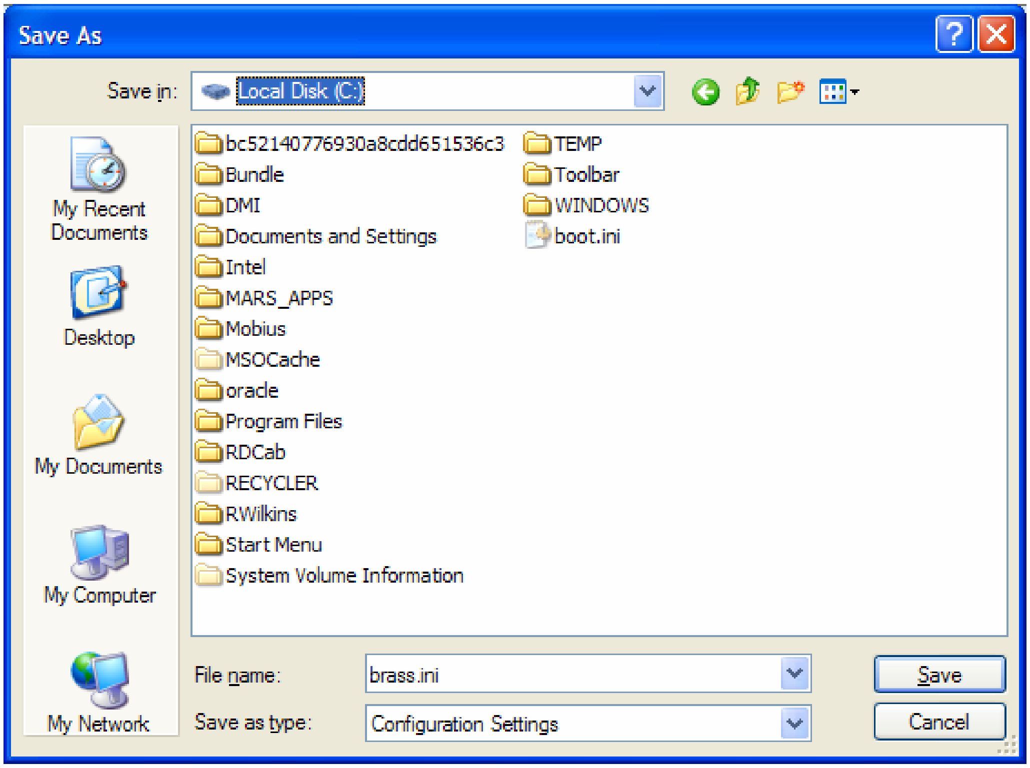
3. The File Download window should appear. Select **Save.**



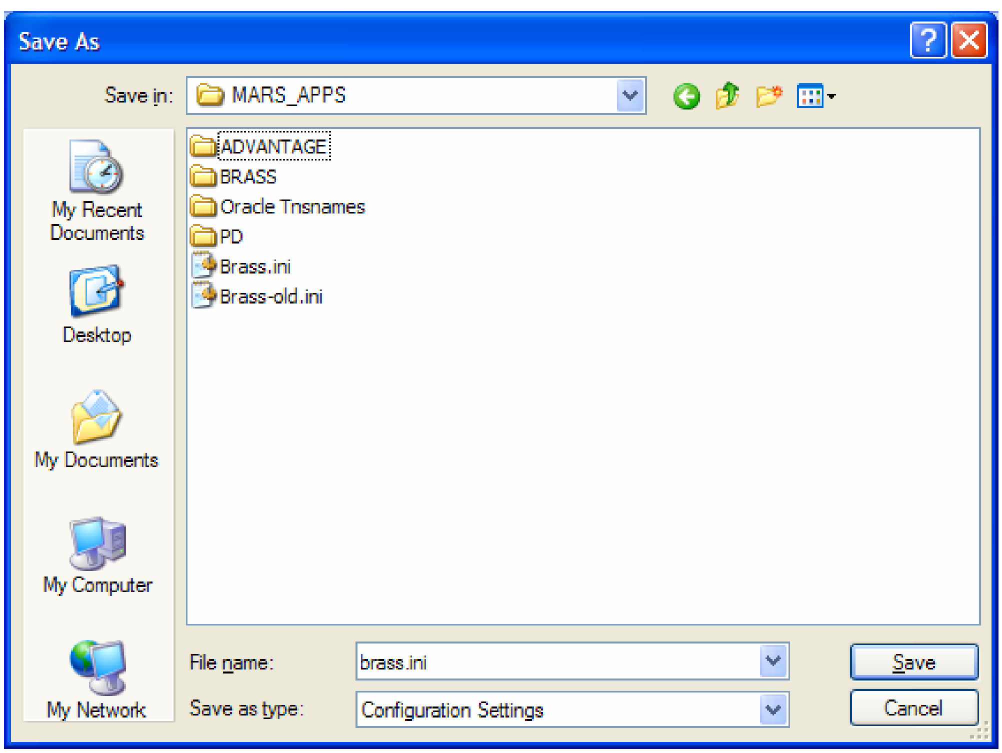
4. The Save As window should appear. In the Save In box select Local Disk (C:)



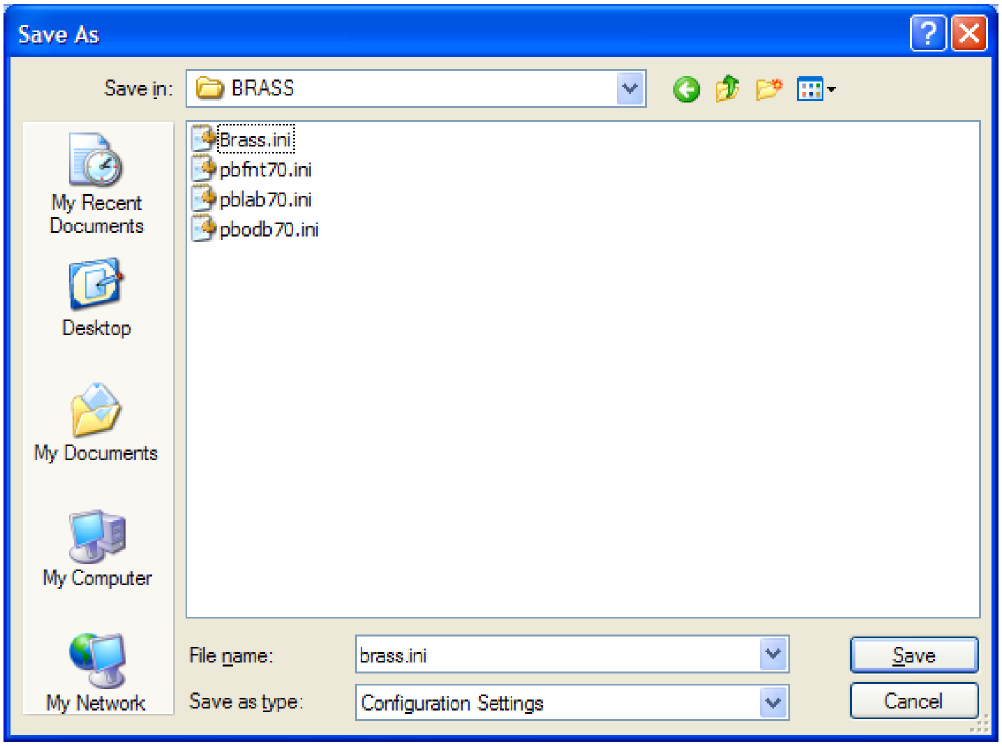
5. The Save In box will now reflect **Local Disk (C:).** Double click on the folder **MARS_APPS.**



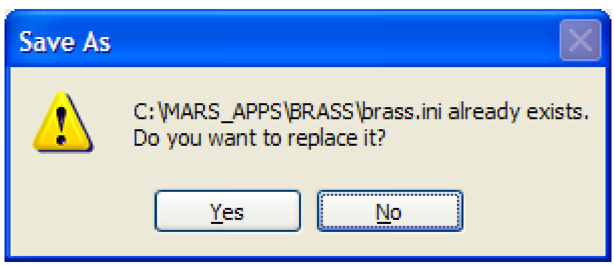
6. The Save In box will now reflect **MARS_APPS.** Double click on the folder **BRASS.**



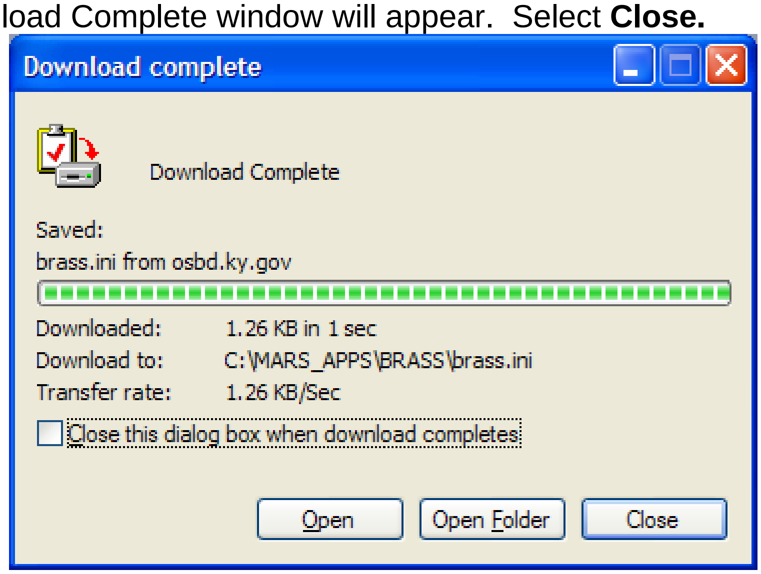
7. The Save In box will now reflect **BRASS.** Select **Save.**



8. The following window should appear. Select **Yes.**



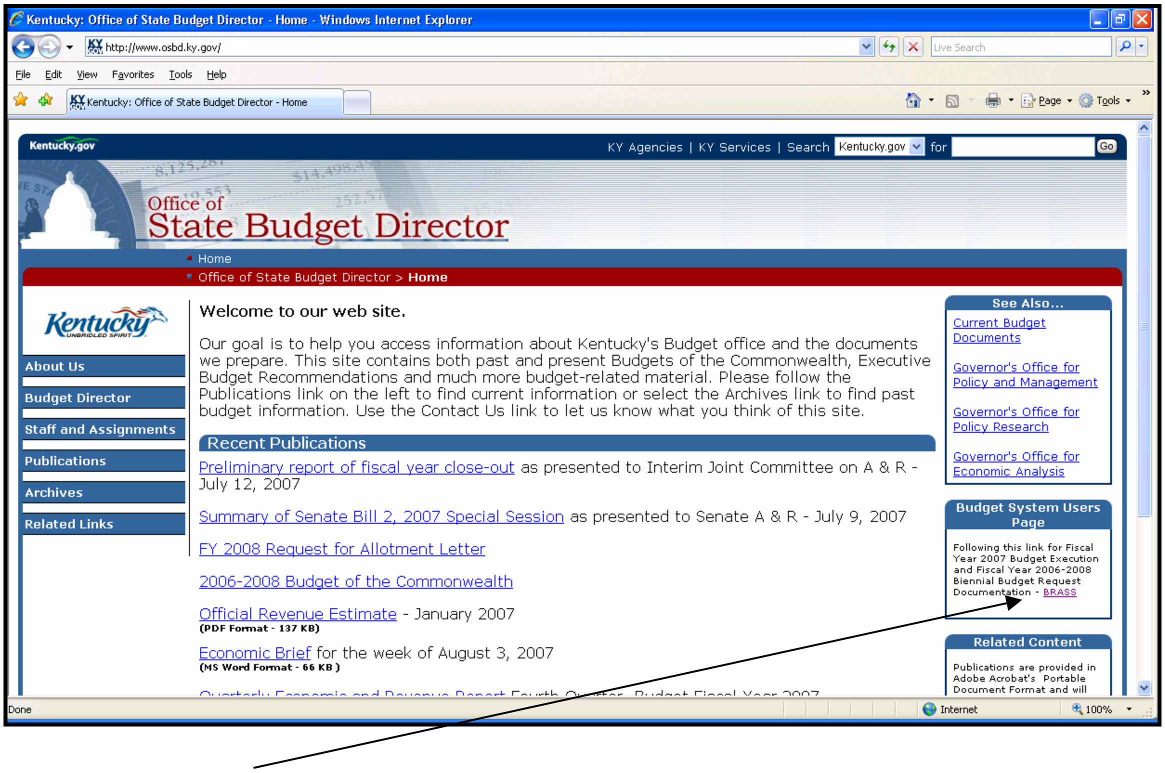
9. The Download Complete window will appear. Select **Close.**



BRASS Report File

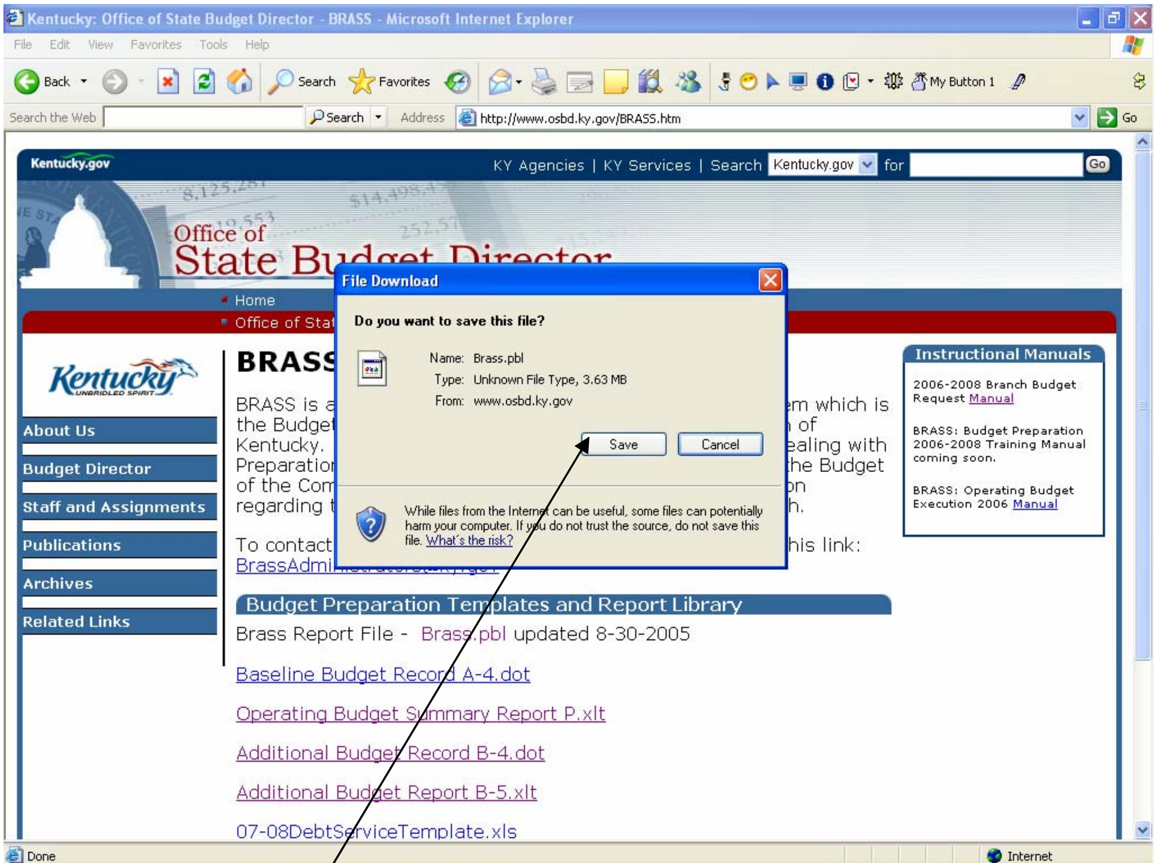
Instructions for Updating **BRASS** Report File

- Close **BRASS**
- Go to website www.osbd.ky.gov



- Select **BRASS** from the right hand side navigation panel

- Select BRASS Report File – Brass.pbl


Kentucky: Office of State Budget Director - BRASS - Microsoft Internet Explorer
http://www.osbd.ky.gov/BRASS.htm
Office of State Budget Director
File Download
Do you want to save this file?
Name: Brass.pbl
Type: Unknown File Type, 3.63 MB
From: www.osbd.ky.gov
Save
Cancel
While files from the Internet can be useful, some files can potentially harm your computer. If you do not trust the source, do not save this file. What's the risk?
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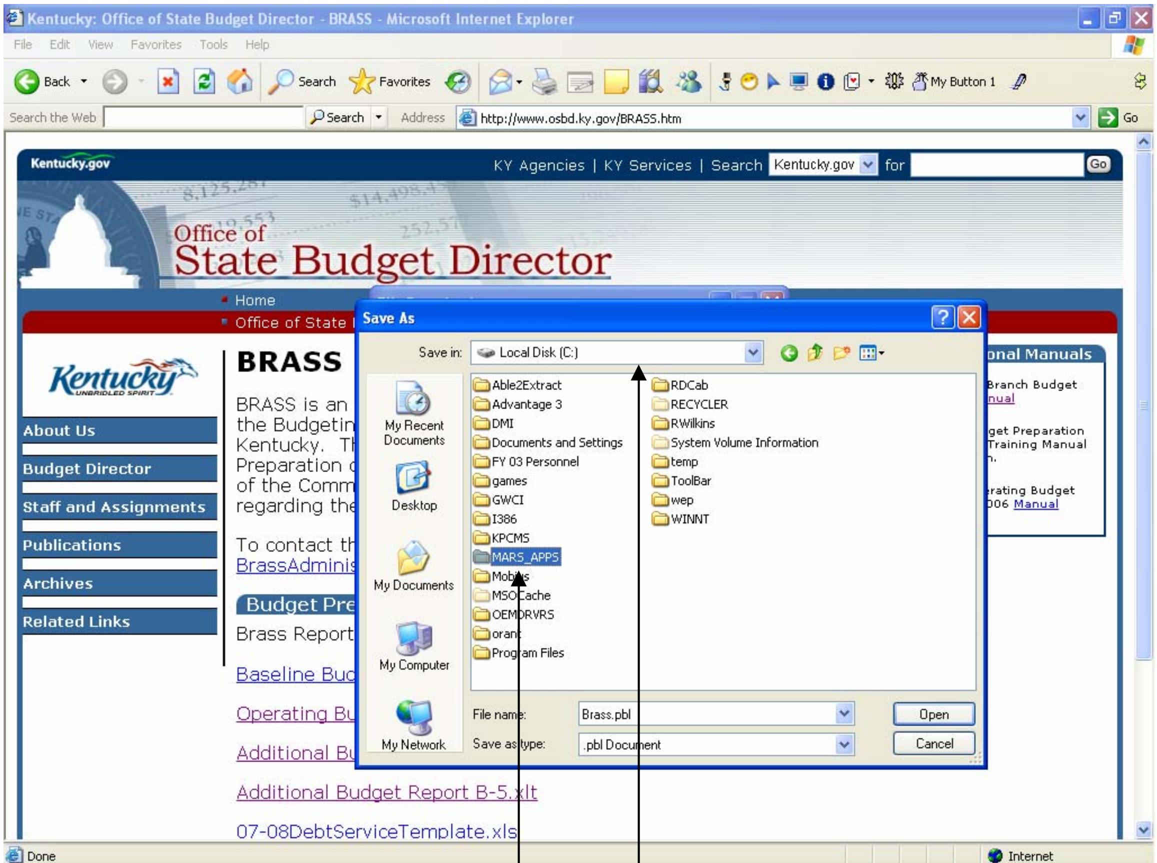
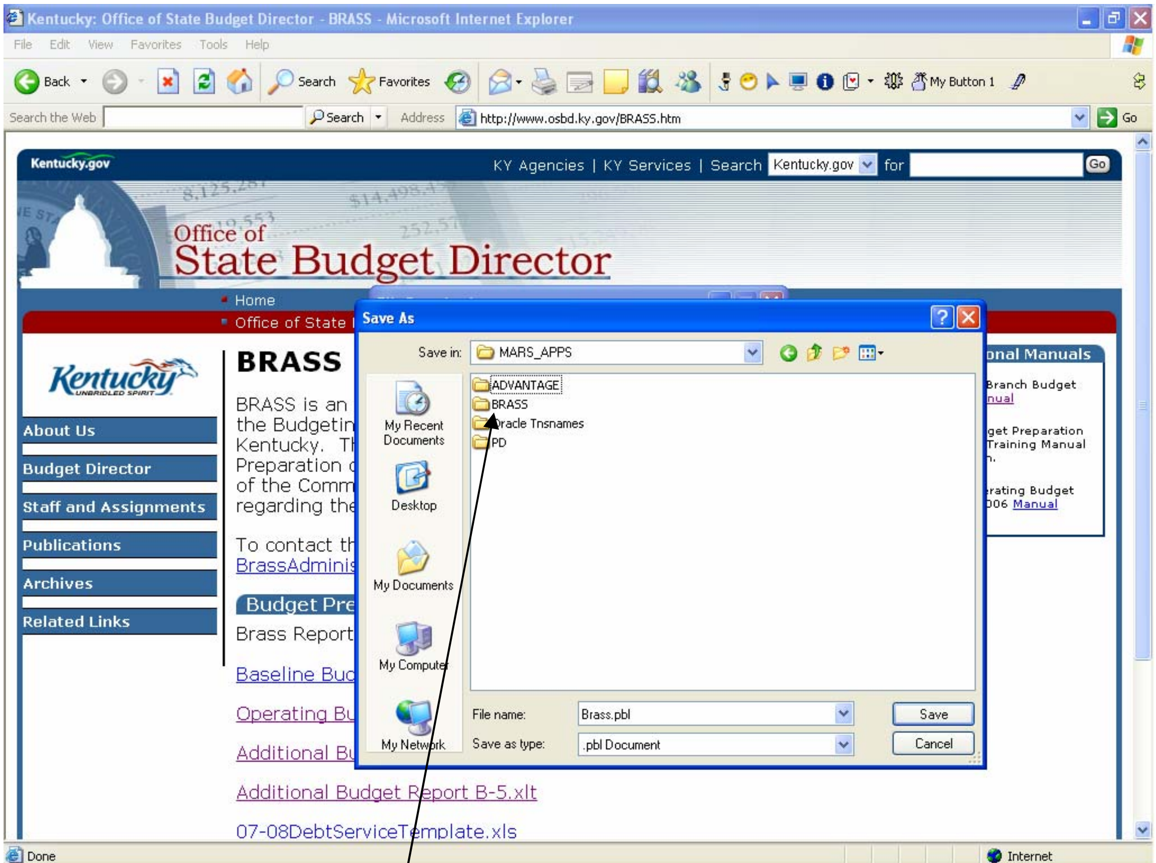
Instructional Manuals
2006-2008 Branch Budget Request Manual
BRASS: Budget Preparation 2006-2008 Training Manual coming soon.
BRASS: Operating Budget Execution 2006 Manual
Budget Preparation Templates and Report Library
Brass Report File - Brass.pbl updated 8-30-2005
Baseline Budget Record A-4.dot
Operating Budget Summary Report P.xlt
Additional Budget Record B-4.dot
Additional Budget Report B-5.xlt
07-08DebtServiceTemplate.xls

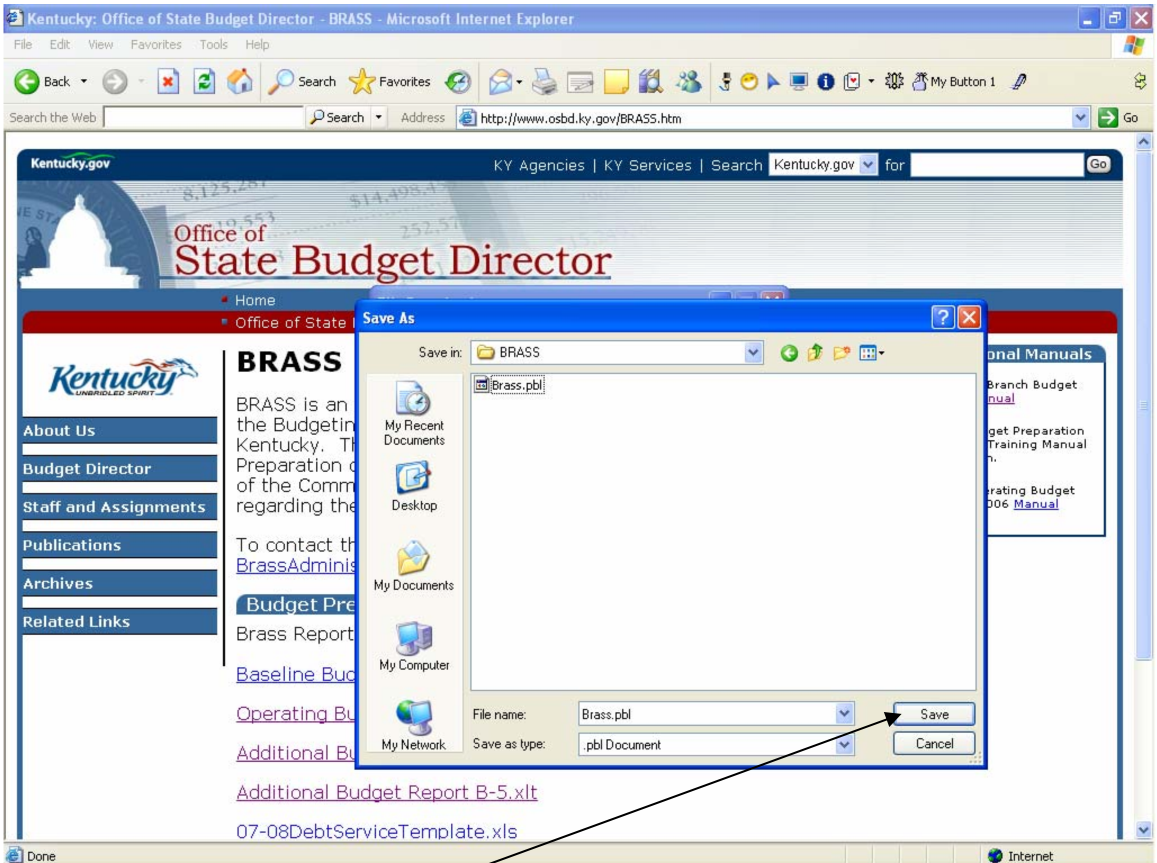
- Select Save



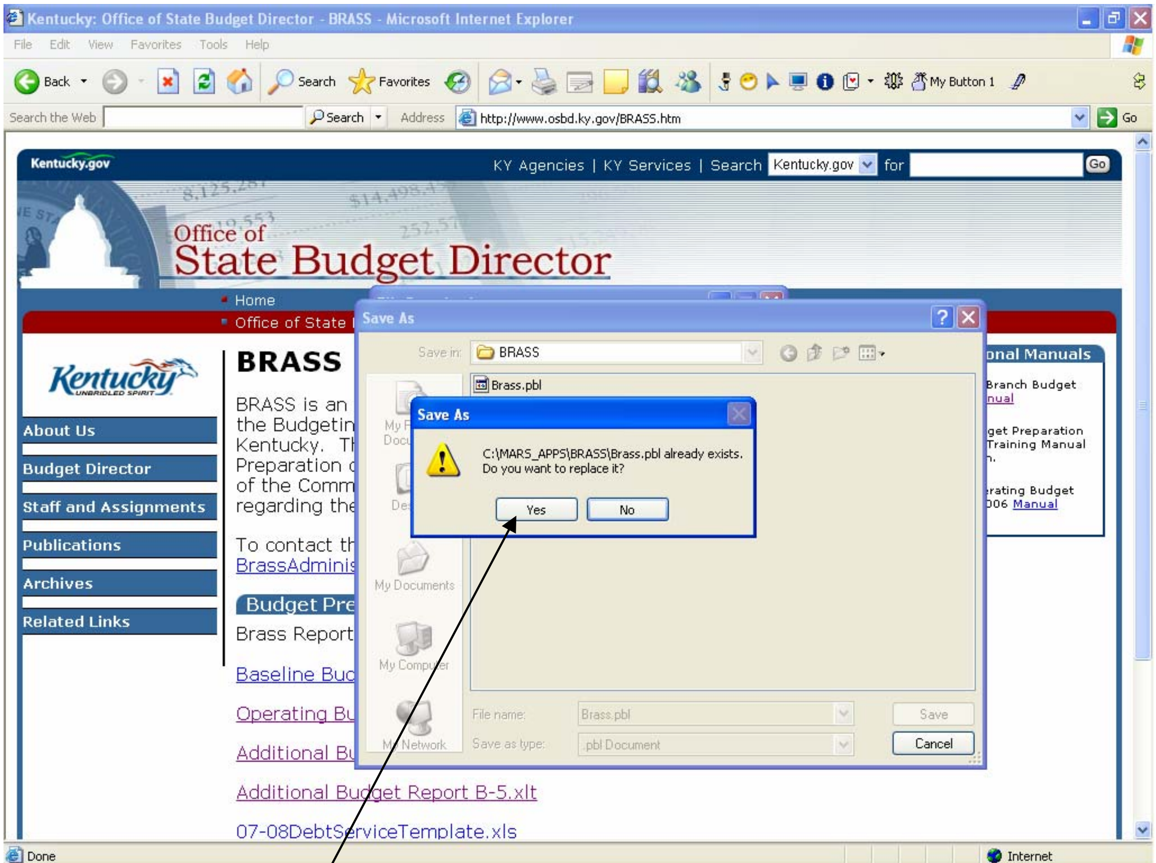
- In the Save In Box Select "Local Disk (C:)"
- Double click on "MARS_APPS"



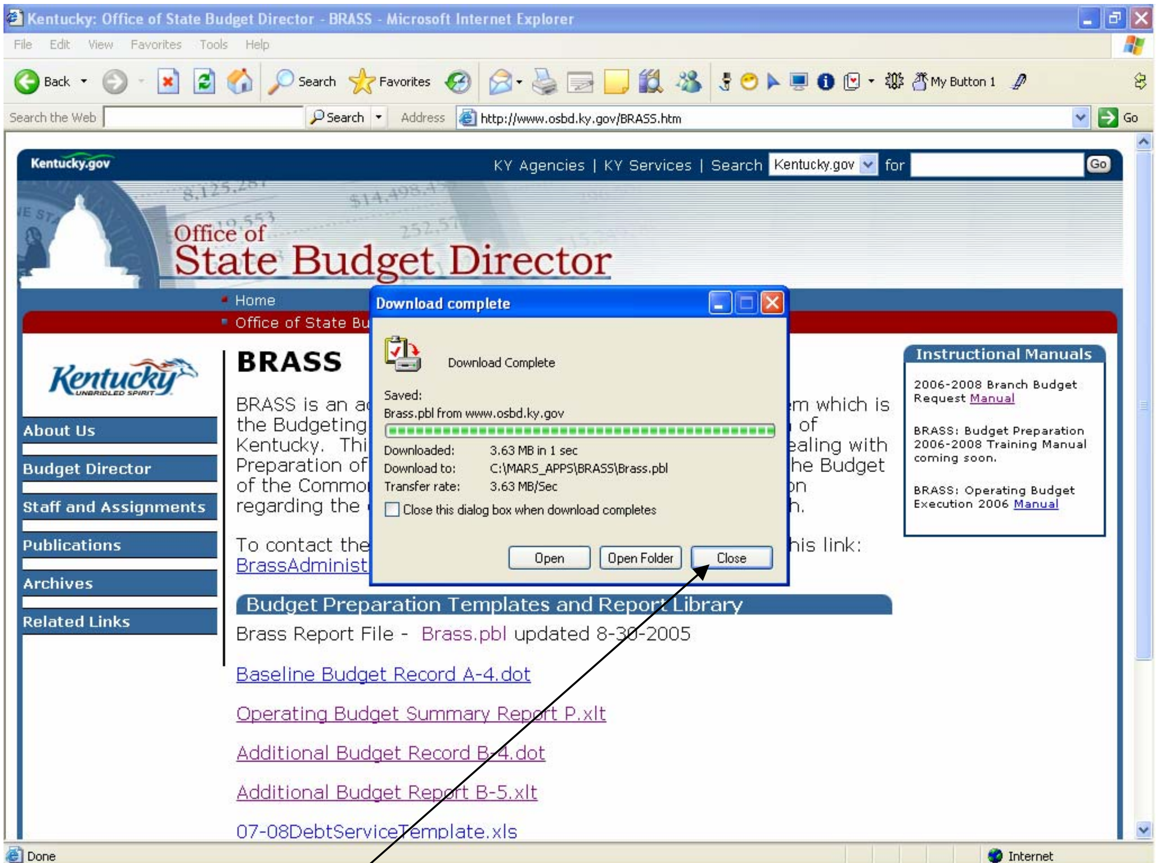
- Double click on “BRASS”



- Select Save



- Select "Yes" to replace the file



- Select "Close"

BRASS Logon Procedures

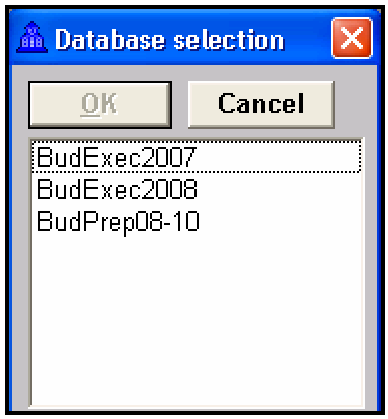
Prior to the beginning of the Budget Preparation process, a new **BRASS** database will be created for Budget Preparation purposes. Users will be required to login to the new database and create a password before access to the **BRASS** functions for their agency is granted.

Access to the **BRASS** functions for the agency will **not** be immediate. During the beginning of the Budget Preparation process (months of August and September), access will be granted during a nightly cycle for those users who have created their password during the business day. After this time period, access will be granted when a user notifies the BRASS Administrators that they have successfully created a password. The BRASS Administrators will then notify the user once the access has been completed.

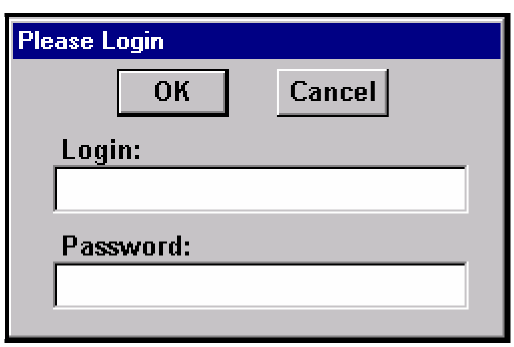
Users who do not create a password in **BRASS** within 30 days of the notification that access has been granted will have their access revoked.

To login to **BRASS**, double-click on the **BRASS** icon on your screen or in the MARS Application folder on your screen. The hourglass may appear and then disappear before **BRASS** loads. If you are sure you have double-clicked once, do not double-click again.

When the Database selection box appears, select the appropriate database and click **OK**. Note: Each database shown is an individual database. Users must login to each database and create a different password in each one.



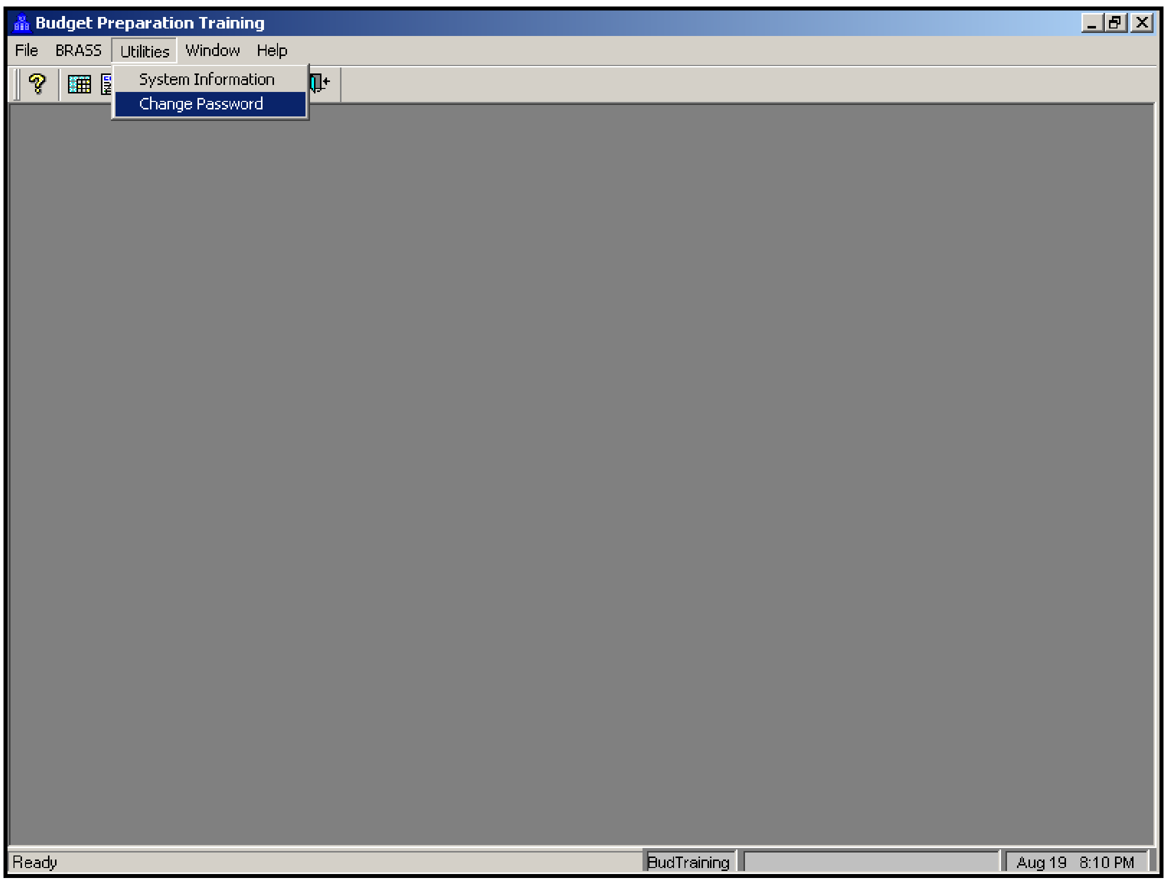
Once the **BRASS** login screen appears, enter the User ID provided to you in the Login field. If this is your first login to this database in **BRASS**, leave the Password field blank and click **OK.** You are required to create a password before access to the **BRASS** functions for your agency is granted.



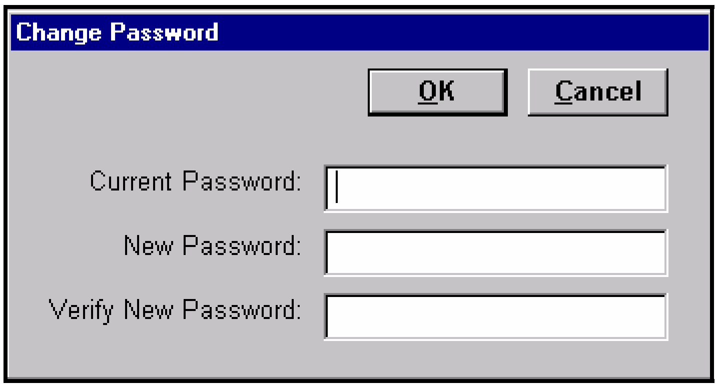
BRASS Password Procedures

Appropriate password security is very important. Your password is used to ensure that you are the person entering data or making changes, and that you are authorized to enter that data or make those changes. Having a password that is unique and not easily guessed is the best way to ensure the secrecy of your password. Refer to the MARS Guideline: Users' Password Security (http://www.state.ky.us/agencies/adm/mars/MARSGuidelinePasswordSecurities101001.doc) for guidelines in creating MARS passwords.

To change your **BRASS** password, from the main **BRASS** screen, click on **Utilities** → **Change Password.**



Change password: When the Change Password dialog box appears, enter your current password in the **Current Password** field. If you do not have a password leave this field blank. Tab to the **New Password** field and enter a password of your choice. Your password must be between 8 to 32 characters in length and should contain both alpha and numeric characters. Special characters are not permitted. Tab to the **Verify New Password** field and re-enter your new password. Click **OK**.



Once you have created a password, you will use it each time you sign on to **BRASS.** **<u>Remember your password</u>**; system administrators do not have a record of it and cannot provide it to you if you forget.

Topic 2 – BRASS Chart of Accounts Overview

The purpose of this topic is to provide some general information about the use of the eMARS Budget system to complete and submit your agency's 2008-10 biennial budget request within the requirements set forth in the 2008-10 Branch Budget Request Manual (the 2008-10 Budget Instructions). This topic will also provide an overview of the **BRASS** Chart of Accounts and how it is used in the preparation and submission of your agency's biennial budget request.

Topic Objectives

After completing this topic, you will be able to:

- Describe how data is consolidated within **BRASS,**
- Understand the hierarchical tables in **BRASS** and their uses in the budget preparation process,
- Describe the smart-coding of the Program, Fund, Projects, Additional Budget Request (ABR) and Grant records, and
- Use the detailed charts and explanations in this topic as a reference document during budget preparation

How the eMARS Budget System meets the Budget Request Manual guidelines

The 2008-10 Budget Instructions address the use of the eMARS Budget System for the 2008-10 agency biennial budget requests on page 2.

THE eMARS BUDGET SYSTEM - BRASS

The format and manner in which the budget requests will be prepared and submitted for the 2008-10 biennial budget request process will incorporate the use of the eMARS (Electronic Management, Administrative and Reporting System) Budget system (**BRASS**). The majority of the required budget request information defined in this Branch Budget Request Manual will be entered and submitted using the eMARS Budget System. That information, in combination with information prepared electronically outside of the eMARS Budget System, shall represent each agency's biennial budget request in electronic form.

The **BRASS** Budget Preparation Training materials do not replace the 2008-10 Budget Instructions. They supplement the Instructions. It is essential that agencies read and understand the 2008-10 Budget Instructions in order to complete and submit their biennial budget request.

BRASS Chart of Accounts

Tables

Since **BRASS** is a database software application, it contains a group of tables that organize the information necessary for an agency biennial budget request. The Commonwealth will use 5 tables in the biennial budget preparation process. When you see a reference to the "Program Table" or the "Grant Table," that refers to one of these tables in the **BRASS** Chart of Accounts. The tables in **BRASS** are:

- Program Table
- Fund Table
- Additional Budget Request (Known as the ABR Table)
- Grant Table (for Federal Grant Information)
- Projects Table (Capital Projects)

Levels within BRASS Tables

Each of the five tables has a hierarchical structure with pre-defined levels. The levels provide the ability to consolidate information in a hierarchical manner. Information at Level 7 rolls up to Level 6 and Level 5, etc. The Program, Projects, ABR, and Grant Tables all have the same first five levels as the illustration on the following page reflects: Statewide, Branch of Government, Cabinet, Combined Appropriations, Appropriations Bill. Every item in each of these five levels is a Consolidating "C" (Roll-up) unit.

The table illustrated on the following page is a basic map of the five tables, their levels, and which are Non-Consolidating and Consolidating.

BRASS Tables
(C = Consolidating   N = Non-consolidating)

Level Number	Fund Table	Program Table	Projects Table	Grant Table	ABR Table
1	All Funds **C**	Statewide **C**	Statewide **C**	Statewide **C**	Statewide **C**
2	Total Operating/Total Capital Funds **C**	Branch of Government **C**	Branch of Government **C**	Branch of Government **C**	Branch of Government **C**
3	Totals by Budgetary Fund **C**	Cabinet **C**	Cabinet/Function **C**	Cabinet/Function **C**	Cabinet/Function **C**
4	Special roll-up level for Admin. Purposes only	Combination of Appropriation Units **C**	Combination of Appropriation Units **C**	Combination of Appropriation Units **C**	Combination of Appropriation Units **C**
5	Each Fund for Entry into Forms **N**	Appropriation Unit in the Budget Bill **C**	Appropriation Unit in the Budget Bill **C**	Appropriation Unit in the Budget Bill **C**	Appropriation Unit in the Budget Bill **C**
6		Budget Request Program **C**	Each Capital Project **N**	Grant code for historical data and G form entry level **N**	Each Additional Budget Request item at the Program level **N**
6		Capital Budget Program Entry, & G Form Entry **N**			
7		Code for Program level reporting **C***			
7		Code for A and B Budget Form Entry at Program Level **N**			
7		Code for Sub-Program reporting (where necessary) **C****			
8		Code for A and B Budget Form Entry at Subprogram level N			

* The sixth level (consolidated) in the Program table is the level at which most agencies will select for Reports and Spreadsheet views when submitting budget requests at the Program level.

** The seventh level (consolidated) in the Program table is the level at which most agencies will select for Reports and Spreadsheet views when submitting budget requests at the Subprogram level.

Consolidating/Roll-up Program Codes

These codes ALWAYS include a subscript symbol "_" in the code for a Consolidating or Roll-up Program unit. If a code has a subscript in it, the code is a Consolidating unit. Example: You will usually select a Consolidating unit when choosing Reports for the Operating budget.

Non-consolidating Program Codes for Operating Budget Form entry

The Program codes selected by agencies for the A and B series forms (Baseline Budget Request, Defined Calculations Budget Request, and any other Additional Budget Request forms) will always end with "**MPG**" or "**MSP.**" MPG stands for Mirror of Program. MSP stands for Mirror of Subprogram. Agencies submitting budget requests at the Program level will **always** select the codes that end in **MPG** for A and B series form entry. Agencies submitting budget requests at the Subprogram level will **always** select the codes that end in **MSP** for A and B series form entry.

Non-consolidating Program Codes for Capital Budget Form Entry and Federal Fund Form (G form) Entry.

The Program code selected by agencies for each requested Capital Project and for each Federal Assistance Form (G form) will be the Level 6N code which ends with "**BILL**."

Non-consolidating Program Codes for Restricted Funds Form Entry (E forms) Entry.

The Program code selected by agencies for each Restricted Funds form (E forms) will be the Cash Control fund code from eMARS.

Program Table

(C = Consolidated; N= Non-consolidated)

Level Number and C or N	Program Table Level Name	Smart Code Design	Examples	Description
3C	Cabinet	eMARS Cabinet code + _ + CAB	CB53_CAB	Health and Family Services Cabinet
4C	Combination of Appropriation Units	eMARS Cabinet code + _ + CMAP	CB53_CMAP	Health and Family Services Cabinet
5C	Appropriation Unit in the Budget Bill	eMARS Appropriation code + _ + BILL	728S_BILL	Public Health
6N	Appropriation Unit Level Entry code for Capital Projects and Federal (G) Forms	eMARS Appropriation code + BILL	728SBILL	Public Health
6C	Program Roll-up	eMARS Allotment code + _ + PG	728D_PG	Epidemiology and Health Planning
7N	Program Entry for Operating Budget Forms	eMARS Allotment code + MPG	728DMPG	Epidemiology and Health Planning
7C	Subprogram Roll-up	eMARS Allotment or Function code + _ + SP	728SDF0_SP	Communicable Diseases
8N	Subprogram Entry for Operating Budget Forms	eMARS Allotment or Function + MSP	728SDF0MSP	Communicable Diseases

Program Table Levels

1. **Level 1C – Commonwealth of Kentucky**
2. **Level 2C – Branch of Government**
3. **Level 3C – Cabinet**

   Used for Cabinet level Reports.
4. **Level 4C – Combined Appropriations**

   Used for central reporting and as a reporting level for specified Cabinets and agencies.
5. **Level 5C – Appropriations Bills**

   Used for Appropriation unit level Reports.
6. **Level 6N – Appropriation Unit Entry**

   Used for the Capital forms entry and the Federal Assistance form entry. Agencies will select the Program code which ends with "BILL."
7. **Level 6C – Program Roll-Up**

   Used for Reports and Spreadsheet views at the Program level. Required for all agencies.
8. **Level 7N – Program Entry**

   Used for Operating Budget form entry (A & B series forms) for agencies submitting budget requests at the Program level and for Restricted Funds form entry (E Forms).
9. **Level 7C – Sub-Program Roll-Up**

   Used for Reports and Spreadsheet views at the Subprogram level. Required for all agencies submitting budget requests at the Subprogram level.
10. **Level 8N – Sub-Program Entry**

    Used for Operating Budget form entry (A & B series forms) for agencies submitting budget requests at Subprogram level.

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Now, let's walk through each of the five BRASS **tables that will be used in preparing and submitting an agency's biennial budget request.**

Program Table

The most important table in **BRASS** is the Program table. It is involved in every budget form, and every report. The Program table represents the place in **BRASS** where each agency's programs and subprograms are located. It is also the table where programs and subprograms roll-up or consolidate to the appropriation unit level, to a combination of appropriation unit level, and to the Cabinet level. The Program codes and their hierarchy have been pre-defined for every agency, based on information provided by each agency.

Program Code-Code Value Design

Each program in **BRASS** must have a code and a description. The codes were designed to make them relevant to each agency's account codes in eMARS, relevant to each agency's budget request structure, and so that Non-Consolidating Program codes can be easily distinguished from Consolidating Program codes when using forms and selecting Reports and Spreadsheet Views.

Expenditures by Unit

Cabinet A1/A2 Report

Expenditures by Unit

Appropriation Unit A

Appropriation Unit B

Appropriation Unit C

Appropriation Unit A1/A2 Report

Expenditures by Unit

Program A

Program B

Program C

Program Level A1/A2 Report

Expenditures by Unit

Subprogram A

Subprogram B

Subprogram C

Expenditures by Unit: The Expenditures by Unit that are a part of the A1/A2, DCB1/B2, B1/B2 and C1/C2 Budget Request reports for Consolidating or Roll-up levels will only be displayed when there are Programs or Subprograms included in the Operating Budget Request budget forms. In an A1/A2 report for the Cabinet level, all Appropriation units will be listed as Expenditures by Unit. In an A1/A2 Report for the Appropriation unit level, all of its programs will be listed as the Expenditure by Unit. In an A1/A2 report for the Program level, there will only be Expenditures by Unit for agencies that are submitting budget requests at the Subprogram level in **BRASS**. For agencies that are submitting at the Program level, only the Program itself will be listed.

Fund Table

Fund Level (C or N)	Name	Description
1C	All Funds	Total of all Funds-Operating & Capital Budget
2C	Budgetary Fund	General, Federal, Road, Restricted, Bonds, and Capital Fund Totals
3C	Budgetary Fund Type	Operating or Capital Fund
4C	For Administrative Use Only	Not applicable
5N	Funds for Budget Form Entry Use	Funds for Entry in Budget Forms. Capital Budget Funds

Fund Table

The Fund table in **BRASS** will be used to provide the fund codes to be selected when entering information into budget forms and for reporting information by fund. One important note is the use of the eMARS Financial System's Fund Type codes for the General, Restricted, Federal, Road and Tobacco Funds when entering information into budget forms. The reports that are a required part of each budget request will always **combine** these Non-Consolidating funds into a General Fund total, Restricted Funds total and Federal Funds total. For example, an A2/A3: Sources & Expends by Fund budget **form** may include both the 1300 Agency Revenue Fund and the 2400 Insurance Administration Fund. The A1/A2 Financial Record **report** will reflect the combination of these two funds as Restricted Funds.

Fund Table Usage

The Fund field will be used on certain budget forms in **BRASS**. The following **BRASS** budget forms include the Fund table:

- A2/A3: Sources & Expends by Fund
- B2/B3: Sources & Expends by Fund
- E-Restricted Funds Form
- E-Restricted Receipts Form
- Capital Request by Fund Source

In the Fund table design for the biennial budget process, a distinction is drawn between Operating and Capital budget funds. The Operating fund codes and descriptions and the Capital fund codes and descriptions are separate for several reasons.

The following list represents the Fund drop-down list of Level 5 Non-Consolidating Funds for budget forms:

Operating Budget Funds to Select in Budget Forms

Fund Code	Description
0100	General Fund
6350	Tobacco Settlement – Phase I
1200	Federal Fund
6200	Unemployment Insurance Fund
1100	Road Fund
1300	Agency Revenue Fund
2100	State Parks Fund
2200	State Fair Board Fund
2400	Insurance Administration Fund
2900	Kentucky Horse Park Commission Fund
3100	Fleet Management Fund
3200	Computer Services Fund
3500	Correctional Industries Fund
3600	Central Printing Fund
3700	Property Management Fund
3800	Risk Management Fund
HWYBND	Highway Bond Fund

Capital Budget Funds to Select in Budget Forms

Fund Code	Description
BFGF	General Fund-Capital
BFTB	Tobacco Settlement - Capital
BFFF	Federal Funds-Capital
BFRF	Restricted Funds-Capital
BFRD	Road Fund-Capital
BFBF	Bond Fund-Capital
AGBD	Agency Bonds-Capital
BFOC	Other Funds-Cash-Capital
BFOT	Other Funds-Third Party Financing–Capital

Each of the fund codes listed represent Non-Consolidating fund codes that you may choose when working in certain budget forms. It is possible to select an Operating budget fund code for a Capital project and vice-versa. Due to the necessary design of the Fund table, this was unavoidable. That is why the Capital Budget funds are coded as alpha characters and their descriptions specifically state "-Capital" at the end of each. It is critical that Capital fund codes are only used for Capital Project budget requests.

The Fund codes that you will use when using budget forms will be numeric codes for the Operating budget (with one exception for the Transportation Cabinet) and alpha codes for the Capital budget. See the Chart on the opposite page. The descriptions associated with each code will also guide you on the proper selection of fund codes when using budget forms and spreadsheet views.

ABR (Additional Budget Request) Table
Code Designs

Level Number and C or N	ABR Table Level Name	Code Design	Examples	Description
3C	Cabinet	eMARS Cabinet code + _ + CAB	CB50_CAB	Commerce Cabinet
4C	Combination of Appropriation Units	eMARS Cabinet code + _ + CMAP	CB50_CMAP	Commerce Cabinet
5C	Appropriation Unit in the Budget Bill	eMARS Appropriation code + _ + BILL	670K_BILL	Parks
6N	ABR	eMARS Appropriation code +X+2-digit numeric code	670KX01	Each Additional Budget Request Item

Additional Budget Request (ABR) Tables

The ABR table is used for all Operating Budgets-Additional Budget Request items (Growth, New, Expansion, Fund Replacement). This table has the exact same top five levels as the Program table (from Statewide-level 1 to Appropriation Unit-level 5).

For each Appropriation unit, there are pre-defined ABR codes that will be used for each Additional Budget Request item. Each time a set of ABR (B Series) forms are created for a specific Additional Budget Request item, one of the pre-defined ABR codes will be selected when creating those forms.

ABR Smart Code Design

The ABR codes are illustrated in the table on the opposite page.

Grant Table Code Designs

Level Number and C or N	Grant Table Level Name	Code Design	Examples	Description
3C	Cabinet	eMARS Cabinet code + _ + CAB	CB51_CAB	Education Cabinet
4C	Combination of Appropriation Units	eMARS Cabinet code + _ + CMAP	CB51_CMAP	N/A for most agencies.
5C	Appropriation Unit in the Budget Bill (select on outside of form)	eMARS Appropriation code + _ + BILL	545G_BILL	Ky Educational Television
6N	Grant code for G form Entry (inside the form)	eMARS Appropriation code + G + 2 digit numeric code	545GG01	Grant code for each G form

Grant Table

The Grant table in **BRASS** will be used to enter information and produce reports for the two Federal Fund reports required in the Budget Instructions:

- The Federal Funds Summary Record: Report F, and
- The Federal Assistance Program Record: Report G

The Grant table will provide a number of grant codes for selection when completing the "G" form. Each agency will input a title for each of the Grant codes to be used.

The Grant table will be set up as displayed in the chart on the opposite page.

Useful Note:

The Federal Funds Summary Record: Report F will be reported in total at the Appropriation unit level.

Projects Table
(for Capital Projects Only)

Level Number and C or N	Projects Table Level Name	Code Design	Examples	Description
3C	Cabinet	eMARS Cabinet code + _ + CAB	CB39_CAB	Finance & Administration Cabinet
4C	Combination of Appropriation Units	eMARS Cabinet + _ + CMAP	CB39_CMAP	Finance & Administration Cabinet
5C	Appropriation Unit in the Budget Bill (select on outside of form)	eMARS Appropriation code + _ + BILL	7850_BILL	Facilities and Support Services
6N	Project	eMARS Appropriation code + 4 digit unique numeric code	78500001	Each Capital Project Title

Projects Table

The Projects table is used for Capital Budget Requests. For each Appropriation unit, there are pre-defined Project codes that will be used for each Capital Budget Request item. The Project codes and titles have been loaded into **BRASS** from the agency's Six-Year Capital Plan.

As with the ABR and Grant tables, the Projects table has the same hierarchical levels down through Level 5C – the Appropriation Unit roll-up. Each Project code will be a level 6N in the Projects table.

Topic 3 – Budget Forms

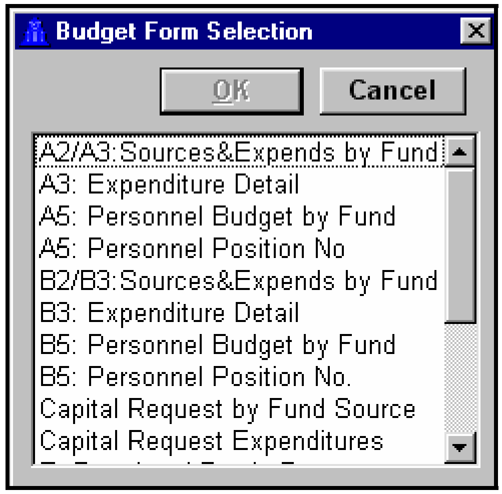
The purpose of this topic is to provide the basics of using **BRASS** budget forms, including how to access forms, add and delete lines in the forms, enter data, and navigate in the forms. We will cover all of the **BRASS** forms that will be used to prepare your budget request.

Topic Objectives

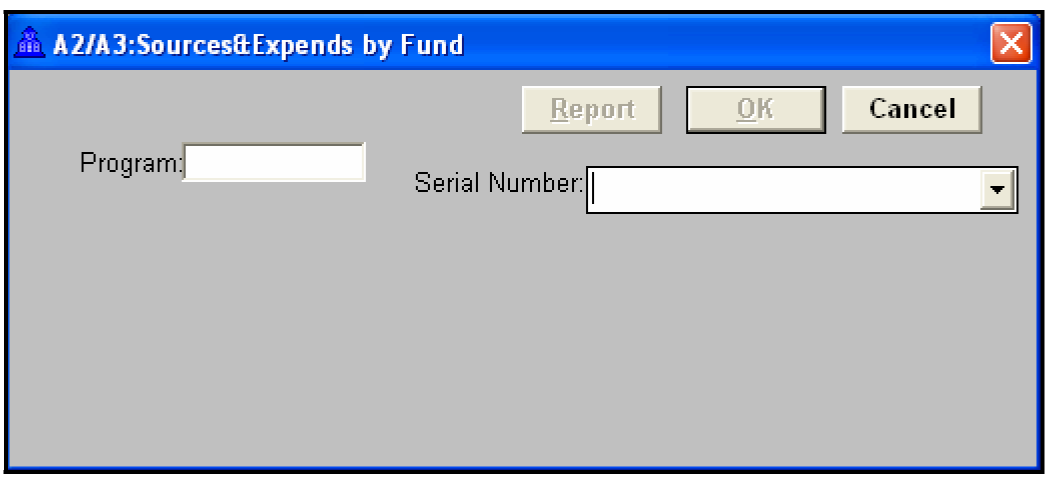
After completing this topic, you will be able to:

- Describe the use of **BRASS** forms for budget preparation,
- Access **BRASS** budget forms, enter data, insert, delete, and add lines in forms,
- Understand which **BRASS** budget preparation forms must be prepared for Baseline Budget Request, Defined Calculations Budget Request, Additional Budget Request, Capital Project Budget Requests and other specialty forms, and
- Describe how budget forms are processed through stages in **BRASS**.

Budget Form Selection Window



Outside of the Form



Accessing BRASS Budget Forms

Step 1 All **BRASS** budget forms are accessed through the **BRASS→Budget Forms** menu from the main screen that appears after you have signed onto **BRASS**. Once selected, the Budget Form Selection Window will appear.

Step 2 Select the desired form from the choices shown on the menu by clicking on it and then clicking <OK>. The **Outside of the Form** screen, will appear. This is the first of two **BRASS** Budget Form screens.

The Outside of the Form shown on the opposite page is an example of the **A2/A3 Baseline Budget Request Sources and Expenditures by Fund** form. For all **Baseline Budget Request** forms, the Outside of the Form screen looks similar. For this example, the following fields must be completed to access the form's data entry screen:

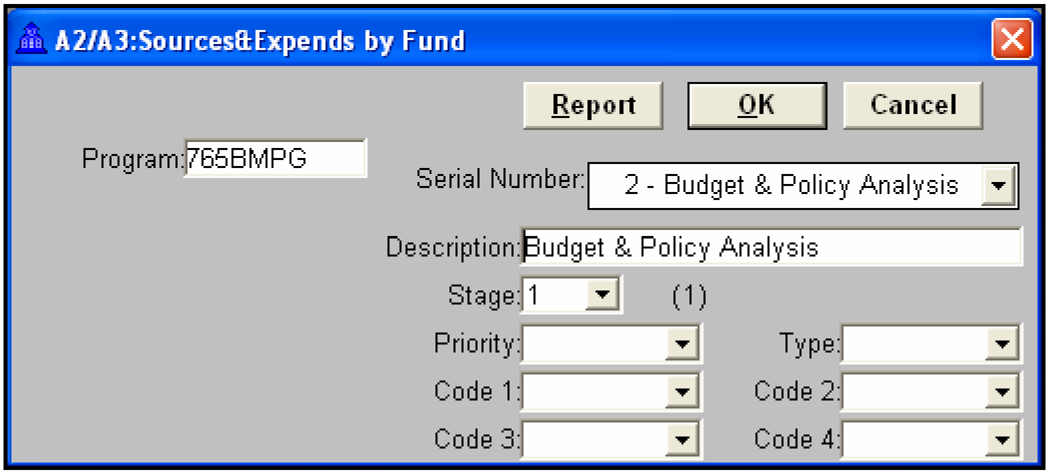
Step 3 Enter the Program for which you wish to enter a budget request. For Baseline Budget Request (A Series) forms, you will always select the level 7N Program code (ending in MPG) or the level 8N, Subprogram code (ending in MSP) depending on the level your agency will be entering their budget submission.

Be sure you're entering the program code at the correct program level. Refer to the "cheat sheet" for your agency that was provided to you in training.

Step 4 Select the *SERIAL NUMBER* field. If this is the first time you are entering data for this form, you will click on the drop-down arrow at the right side of the field and select <NEW>. If you have worked on this form before, you may select the correct *SERIAL NUMBER* from the drop-down menu. After you complete the *SERIAL NUMBER* field, additional fields appear.

.

Outside of Form

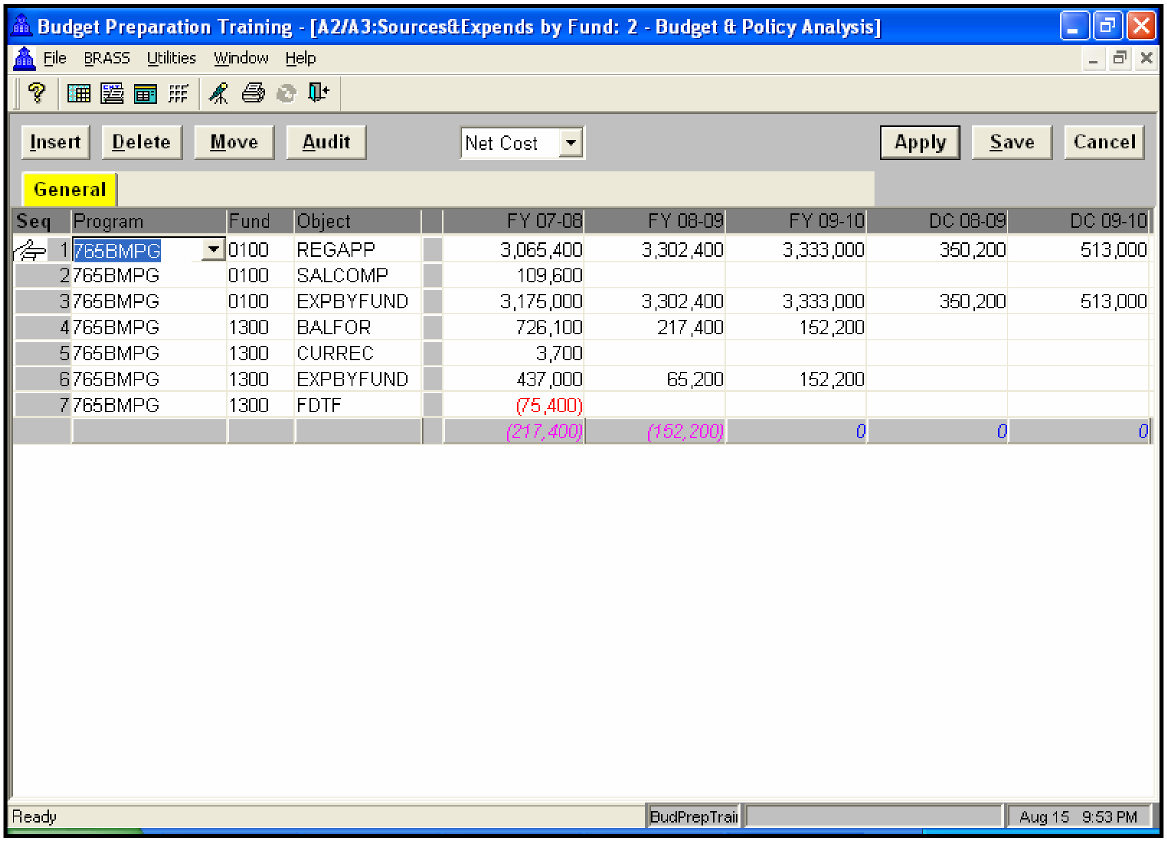


Step 5 *DESCRIPTION* - Enter a description of up to 30 characters to identify this instance of this form. Make a note of it for future reference.

Step 6 *STAGE* - For budget preparation forms, you will always select <STAGE 1>. When you are ready to submit the forms, you would access each form in Stage 3 and save them.

Step 7 Click <OK>. The *PRIORITY, TYPE* and *CODE* fields are not used. The data entry screen (Inside of the Form) will appear.

Inside of the Form – Data Entry Screen



Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	0100	REGAPP	3,065,400	3,302,400	3,333,000	350,200	513,000
2	765BMPG	0100	SALCOMP	109,600				
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200	513,000
4	765BMPG	1300	BALFOR	726,100	217,400	152,200		
5	765BMPG	1300	CURREC	3,700				
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200		
7	765BMPG	1300	FDTF	(75,400)				
				(217,400)	(152,200)	0	0	0

Inside the BRASS Budget Form

The title line at the top of the form shows the following information:

Name of the form:	A3: Expenditure Detail
Serial Number:	2*
Description:	Policy & Budget Analysis (the description that was entered on the outside of this test form)

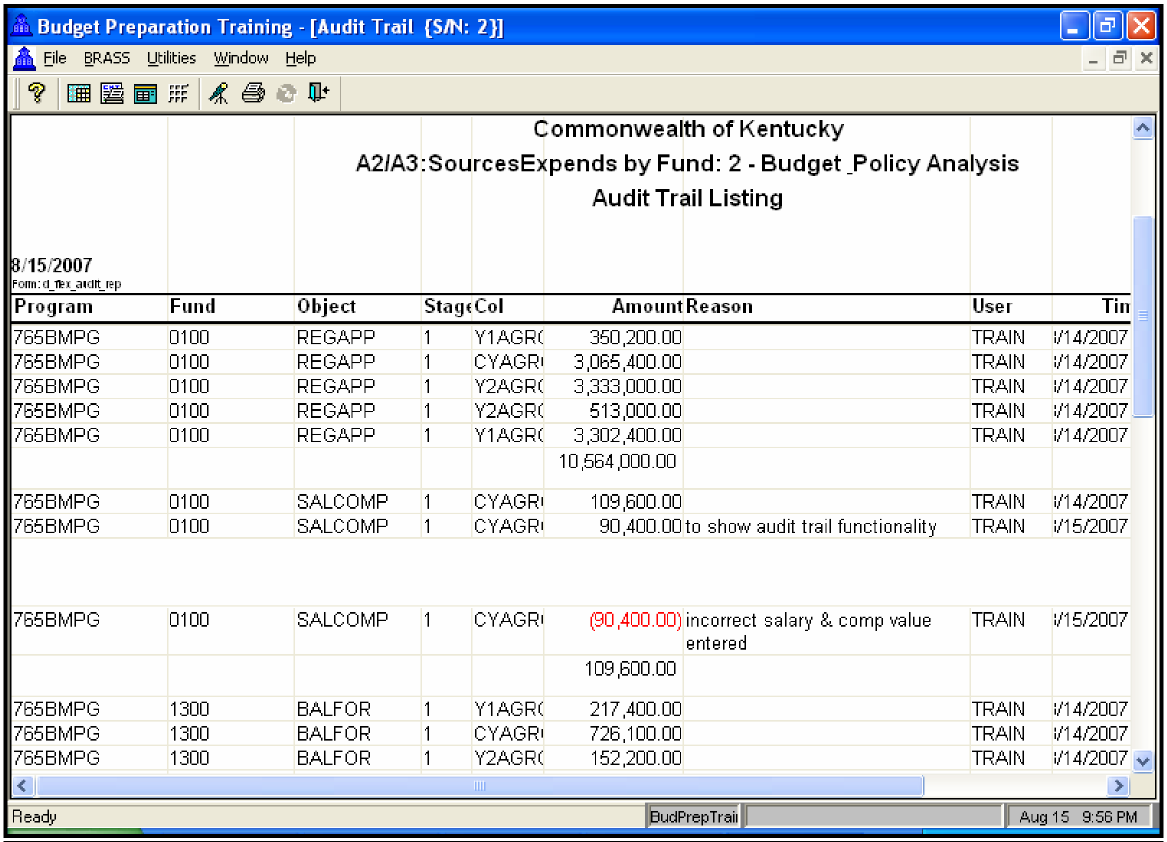
***System assigned; a Serial Number report is available and will be discussed in Topic 5 – Reports.**

The buttons below the title line perform the following actions:

Insert - When you enter the form, the hand pointer is on Line 1. You can insert as many additional lines as you need to enter your budget requests by clicking on <INSERT>.

Delete - Use your mouse to move the hand pointer to the line you want to delete, and then click the mouse pointer on <DELETE>.

Audit Trail



Budget Preparation Training - [Audit Trail (S/N: 2)]

File BRASS Utilities Window Help

Commonwealth of Kentucky

A2/A3:SourcesExpends by Fund: 2 - Budget Policy Analysis

Audit Trail Listing

8/15/2007

Form:d_flex_audit_rep

Program	Fund	Object	Stag	Col	Amount	Reason	User	Tin
765BMPG	0100	REGAPP	1	Y1AGR(	350,200.00		TRAIN	:/14/2007
765BMPG	0100	REGAPP	1	CYAGR	3,065,400.00		TRAIN	:/14/2007
765BMPG	0100	REGAPP	1	Y2AGR(	3,333,000.00		TRAIN	:/14/2007
765BMPG	0100	REGAPP	1	Y2AGR(	513,000.00		TRAIN	:/14/2007
765BMPG	0100	REGAPP	1	Y1AGR(	3,302,400.00		TRAIN	:/14/2007
					10,564,000.00			
765BMPG	0100	SALCOMP	1	CYAGR	109,600.00		TRAIN	:/14/2007
765BMPG	0100	SALCOMP	1	CYAGR	90,400.00	to show audit trail functionality	TRAIN	:/15/2007
765BMPG	0100	SALCOMP	1	CYAGR	(90,400.00)	incorrect salary & comp value entered	TRAIN	:/15/2007
					109,600.00			
765BMPG	1300	BALFOR	1	Y1AGR(	217,400.00		TRAIN	:/14/2007
765BMPG	1300	BALFOR	1	CYAGR	726,100.00		TRAIN	:/14/2007
765BMPG	1300	BALFOR	1	Y2AGR(	152,200.00		TRAIN	:/14/2007

Ready | BudPrepTrai | Aug 15 9:56 PM

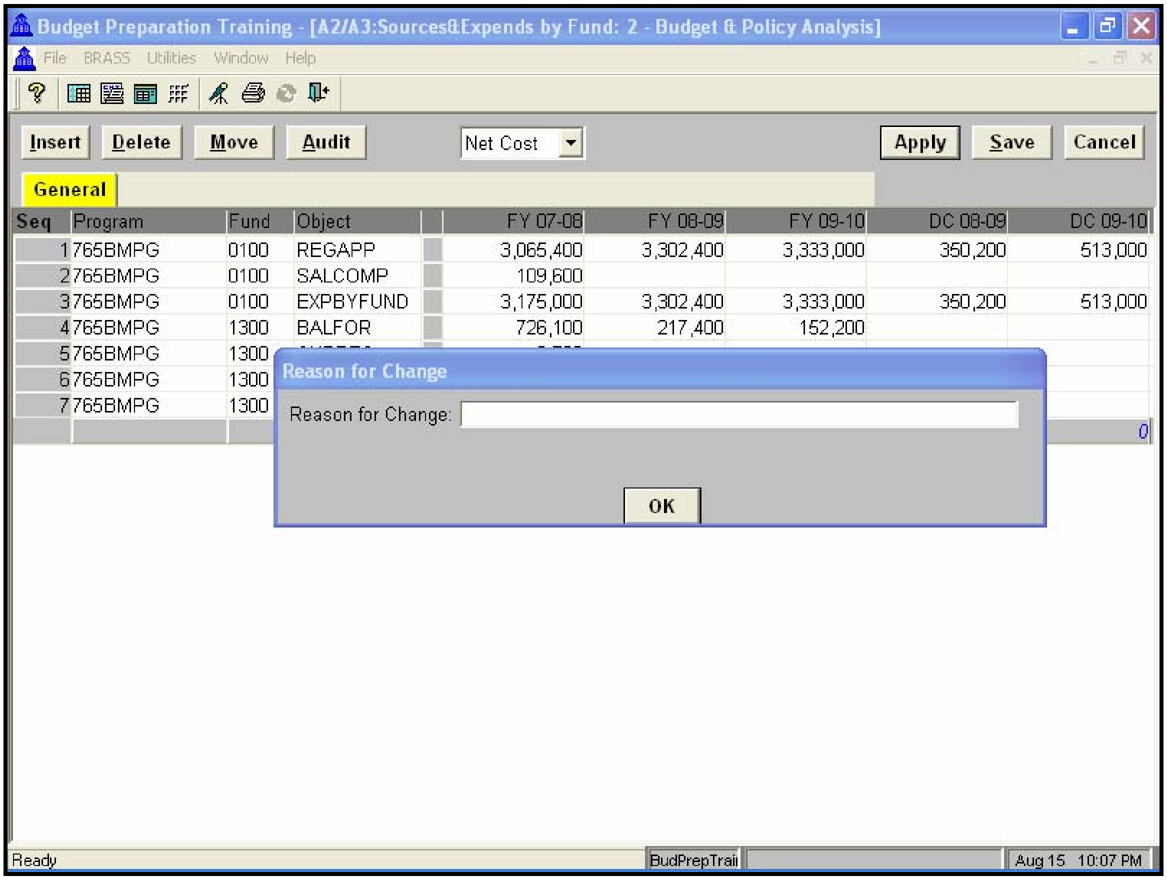
Move - This button is used to rearrange the order of the lines in the form. Click on the line that you wish to move and then click your mouse pointer on <MOVE>. The mouse pointer will change shape to a circle with a diagonal line in it. Move the cursor to the location you want to move the line to and click the mouse button. The line will move to the new location.

*(Note: It is possible in **BRASS** to move a line below the total line. However, the total will not change, so your form may begin to look very odd.)*

Micro-Finder - The Micro-Finder Tool in **BRASS** helps you to see the title of a Program Code, Project Code, Grant Code, ABR Code, Fund, or Object while in a budget form. To do this, place your cursor on the cell (without clicking the cell) and the full title will appear in the lower left hand corner.

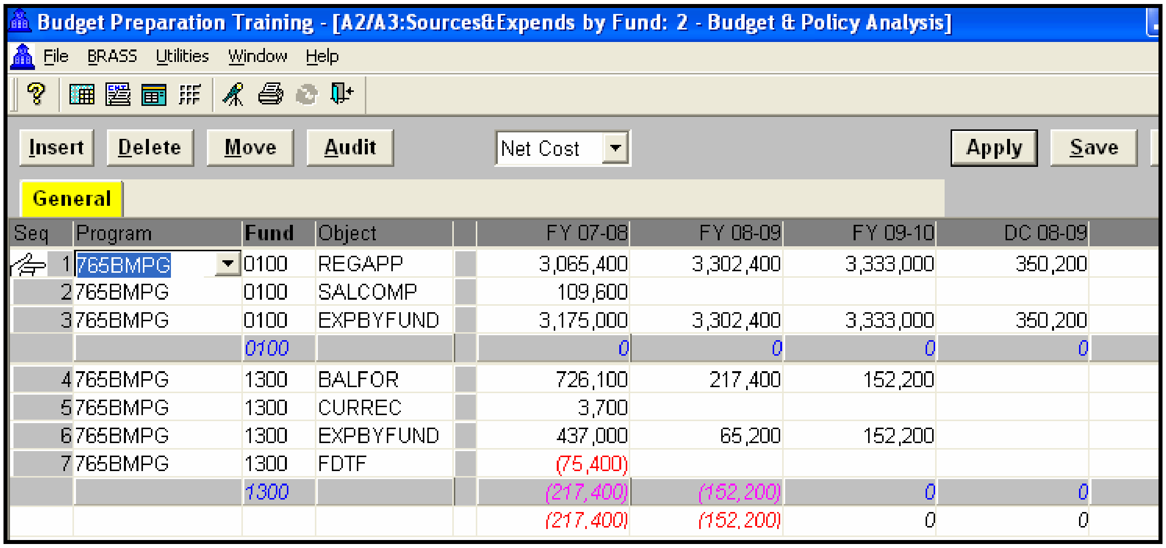
Audit - This button is used to access the audit trail for **BRASS** forms. The audit trail lists each transaction (line in the budget form) by stage with a User ID and date/time stamp of when the entry was made. The audit trail is only created when the form is saved and posted to the database. You may recall that some of the forms used in budget execution did not post to the database until the final stage, and thus had no audit trails. However, budget preparation forms in **BRASS** post to the database in every stage, so the audit trail will be active and of more value to you.

Reason for Change



You will also see the audit trail at work when the “Reason for Change” box appears. Each time you <SAVE> or <APPLY> after the first time, **BRASS** prompts you for a Reason for Change in the event you have revised a number. When the box appears, enter a reason for change and click <OK>.

Sorting Data by Columns – You can sort the data by any of the columns on the left had side of the screen up to the gray bar by clicking on the column header.



Net Cost Field - This drop-down menu has 3 choices: Net Cost, Sum Rev., or Sum Exp. The choice affects the bottom total line that appears on the form but not the entries themselves. Its purpose is to allow the entry of both revenue and expense lines in the same form if desired and obtain totals for both. You may leave this field alone unless you are instructed otherwise.

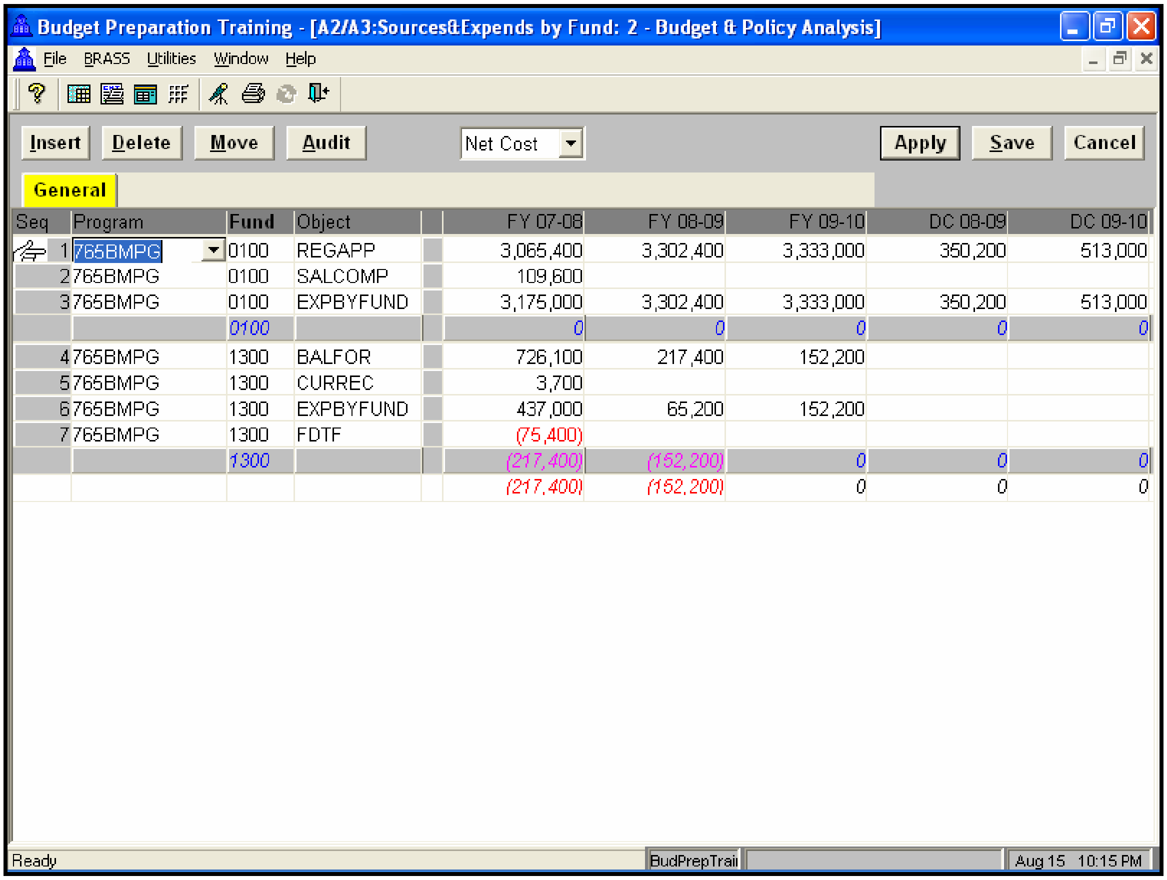
The buttons on the right side of the data entry screen below the title bar perform the following functions:

Apply	Saves your work, but does not exit the form.
Save	Saves your work and exits the form.
Cancel	Exits the form without saving your work.

Pressing the <ENTER> key is the same as selecting the <APPLY> button. It will save your work, but does not exit the form.

A3: Expenditure Detail Record

Inside of the Form – Data Entry Screen



Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	0100	REGAPP	3,065,400	3,302,400	3,333,000	350,200	513,000
2	765BMPG	0100	SALCOMP	109,600				
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200	513,000
		0100		0	0	0	0	0
4	765BMPG	1300	BALFOR	726,100	217,400	152,200		
5	765BMPG	1300	CURREC	3,700				
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200		
7	765BMPG	1300	FDTF	(75,400)				
		1300		(217,400)	(152,200)	0	0	0
				(217,400)	(152,200)	0	0	0

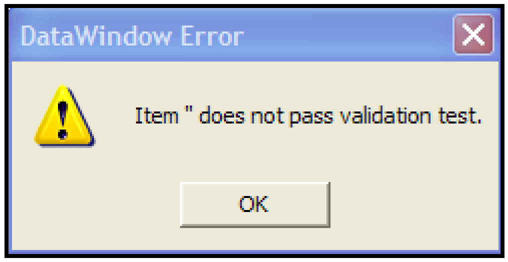
Entering Data

When you enter the form, the hand pointer is on the first line. Insert as many additional lines in the form as you need. In this example, Program was selected on the Outside of the Form. As you insert additional lines in the form, the Program you selected on the Outside of the Form will appear on every line you add. You may need to enter values in the other fields. In this example, an expenditure object must be entered in the *OBJECT* field for every budget line you wish to enter. You can type it directly in the field or choose from the choices in the drop-down menu.

Use your mouse or tab to the fields to enter numbers. All dollar values for the requested fiscal years must be entered rounded to the nearest $100. Amounts should be entered without any formatting. For example: $1,500,000 should be entered as 1500000 (without commas or dollar sign). Negative amounts should be entered with the negative sign "-", example: -75000.

Blank Lines - A **BRASS** budget form cannot be saved with a blank line in it. Move the hand pointer to the line you want to delete and click on the <DELETE> button to eliminate it. Make sure the hand pointer is on the line you wish to delete—there is no <UNDO> button in **BRASS**.

Empty cells; zeroes - You do not need to enter anything in cells that you wish to leave empty. Once you have entered a number in a cell, you must either change it to zero or delete the number. However, if you delete the number you will get the following error:



Select OK and you can move on.

Navigation/Data Entry Reminders:

1. You can maximize the form window by clicking the maximize button in the upper right of your screen—just to the left of the **X**.
2. You can also change the width of most fields in the form. Move your cursor in the dark title line just to the right of the title of the field you want to change. When the arrow changes shape, hold the left mouse button down and drag the line that appears right or left to obtain the desired field width.
3. Tab or use the mouse to move from cell to cell in forms.

Baseline Budget and Defined Calculations Request Forms

This section provides information about the Baseline Budget Request and Defined Calculations Request process and how to prepare **Baseline Budget and Defined Calculations** forms and reports using **BRASS.** An agency's Baseline Budget and Defined Calculations will be completed using both forms and reports. You will have to create the forms and populate them with data before reports can be generated**.** Budget forms are the tools we will use to populate the database and to produce the reports. **The "Reports" will be the hard copies submitted as your formal budget request.**

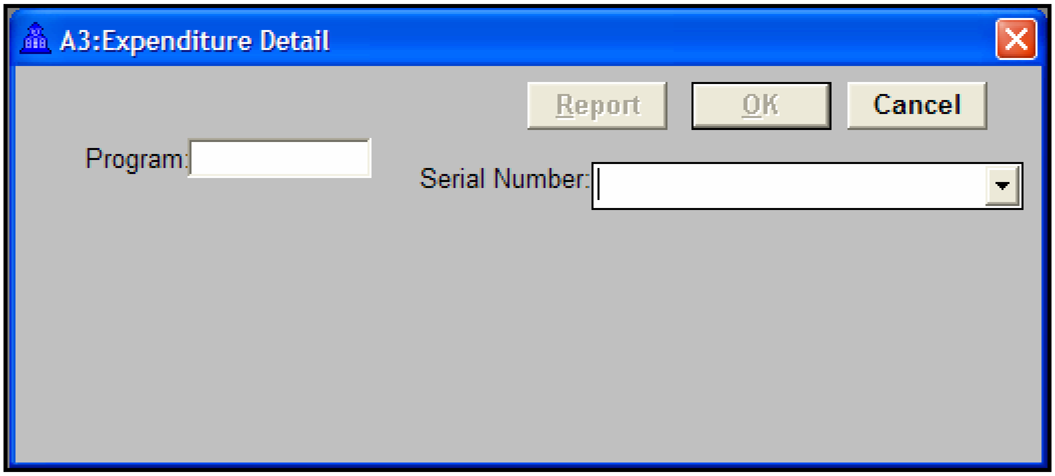
Baseline Budget and Defined Calculations forms include the following:

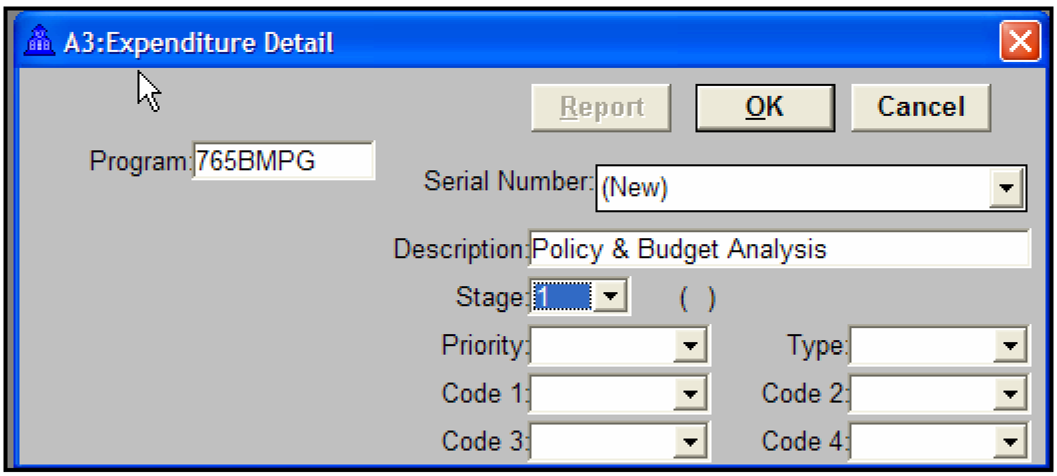
- A2/A3 Sources & Expenditures by Fund
- A3 Expenditure Detail
- A5 Personnel Budget by Fund
- A5 Personnel Position Numbers
- E-Restricted Funds
- E-Restricted Receipts
- G-Federal Assistance Program

Baseline Budget Requests and Defined Calculations Requests

BRASS budget forms are the tools used to enter most of the information for your budget requests. The data entered into these forms will post to the database and be used to generate the reports that will be submitted as your budget request. The reports will consist of information entered online in **BRASS** Budget forms, information entered in **BRASS** Information tables (which will be discussed later), and historical data loaded to **BRASS** from eMARS.

Outside of the Form – Baseline Budget Request forms





Accessing Baseline Budget and Defined Calculations Forms

Each **Baseline Budget and Defined Calculations** form consists of two on-screen entry templates: an **Outside** of the form, used to identify the Program this budget form is for; and an **Inside** of the form, where your budget request numbers will actually be entered.

Outside of the Form

The Outside of each of the **Baseline Budget and Defined Calculations** (A Series) forms looks exactly the same, except for the title on the top line. The screen shot on the opposite page shows a sample Outside of the form for the **A3 Expenditure Detail** form.

Let's walk through how you will complete the **Outside** screen for **Baseline Budget and Defined Calculations** forms:

Step 1 Select the *PROGRAM* for this form

Step 2 Select the *SERIAL NUMBER* field. If this is the first time you are entering data for this form, you will click on the drop-down arrow at the right side of the field and select <NEW>. If you have worked on this form before, you may select the correct *SERIAL NUMBER* from the drop-down menu. After you complete the *SERIAL NUMBER* field, additional fields appear.

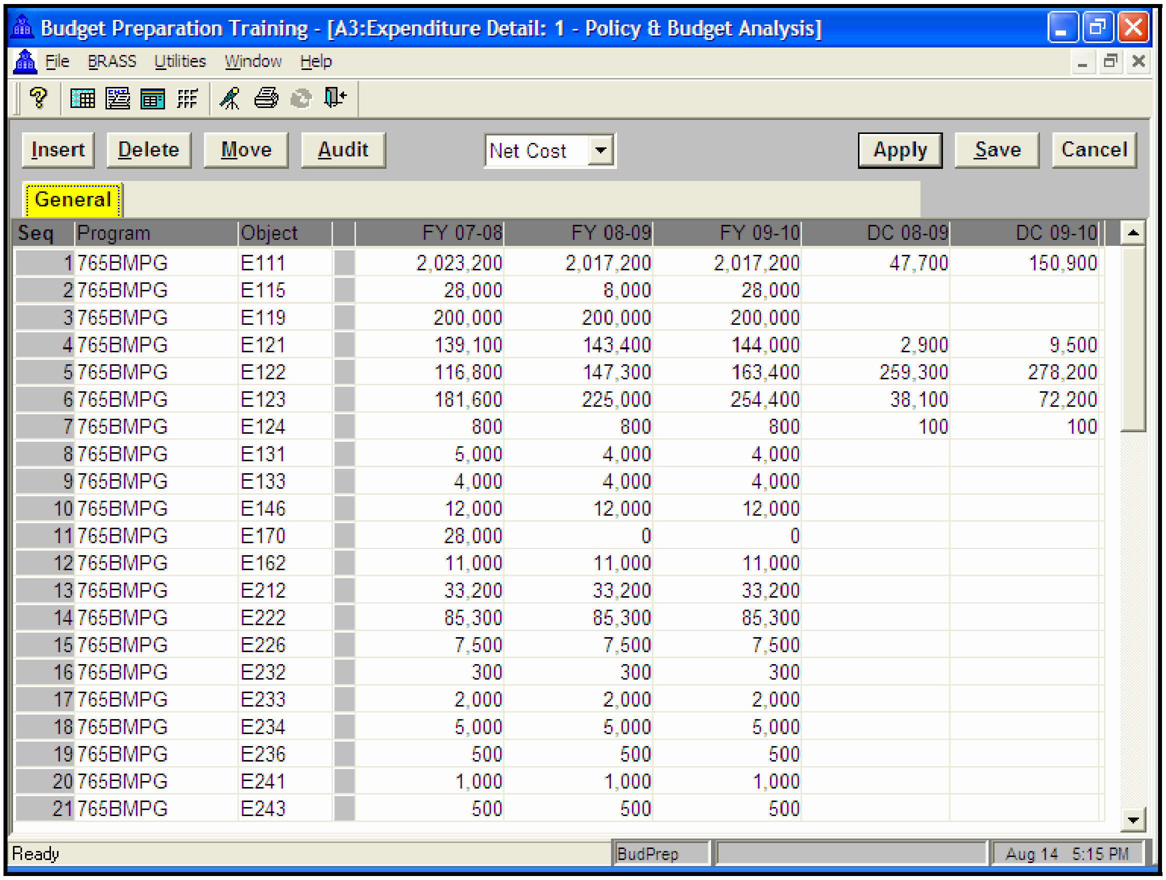
Step 3 Enter a description (up to 30 characters) for this form.

Step 4 Select <STAGE 1>.and click <OK>. The agency's entry of every budget form will be at Stage 1 and advanced to Stage 3 (for submission). All budget forms must be advanced to Stage 3 before submission. This will be covered later.

The *PRIORITY, TYPE, and CODE* fields are not used.

<u>The outside screen of each **Baseline Budget and Defined Calculations** form will be completed as described above.</u>

A3: Expenditure Detail Record



Seq	Program	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	E111	2,023,200	2,017,200	2,017,200	47,700	150,900
2	765BMPG	E115	28,000	8,000	28,000		
3	765BMPG	E119	200,000	200,000	200,000		
4	765BMPG	E121	139,100	143,400	144,000	2,900	9,500
5	765BMPG	E122	116,800	147,300	163,400	259,300	278,200
6	765BMPG	E123	181,600	225,000	254,400	38,100	72,200
7	765BMPG	E124	800	800	800	100	100
8	765BMPG	E131	5,000	4,000	4,000		
9	765BMPG	E133	4,000	4,000	4,000		
10	765BMPG	E146	12,000	12,000	12,000		
11	765BMPG	E170	28,000	0	0		
12	765BMPG	E162	11,000	11,000	11,000		
13	765BMPG	E212	33,200	33,200	33,200		
14	765BMPG	E222	85,300	85,300	85,300		
15	765BMPG	E226	7,500	7,500	7,500		
16	765BMPG	E232	300	300	300		
17	765BMPG	E233	2,000	2,000	2,000		
18	765BMPG	E234	5,000	5,000	5,000		
19	765BMPG	E236	500	500	500		
20	765BMPG	E241	1,000	1,000	1,000		
21	765BMPG	E243	500	500	500		

Inside of the Form

We will now walk through the **Inside** of the form for a **Baseline Budget Request and Defined Calculation Request**.

The top of the form shows the *FORM* name*, SERIAL NUMBER*, and *DESCRIPTION.* You are urged to keep a record of each Serial Number for each of these forms as you will be opening these forms over and over until you get them right.

Completing the Form

On the **Inside** of the **A3: Expenditure Detail** form, there are columns for *PROGRAM, OBJECT, FY 07-08, FY 08-09, FY 09-10, DC FY 08-09, and DC FY 09-10.* The last two columns (DC columns) are used to enter the Defined Calculations Request amounts. It is recommended that you insert the lines you need before entering data.

Inserting Lines

The specific expenditure object lines each agency will be required to use are reflected in the Branch Budget Request Manual or will be determined through discussions with GOPM and LRC. You will have to insert the lines specified.

Step 1 Click on the <INSERT LINE> button several times.

Step 2 Click in the *OBJECT* column for each line and choose the required object codes and those requested by your GOPM Analyst.

For the remaining expenditures in your request that are not required or specified by your GOPM Analyst, you may choose any detailed object codes or summary expenditure codes, such as: EOSWM (other salaries and wages-use these for part-time Board Member pay), EOPSCM (other professional services contracts), EOPRSM (other personnel costs), or object group lines such as E210M, E250M, E340M, E620M, or **non-breakdown** object codes for all the major object groups: NBK01, NBK03, NBK04, and NBK06, from the drop-down list.

For **Debt Service** lines, you will choose EDSGEN (General Fund), EDSRES (Restricted Fund), EDSFED (Federal Fund), EDSROAD (Road Fund), and EDSTOB (Tobacco Fund). **Operating Transfer** lines are also available for each of the major object classes: T113, T60C, etc.

This form will include all expenditure codes, <u>including</u> personnel costs.

For the Defined Calculations budget request some examples of the object codes you will be entering inside the form are:

- E111 - Annual Salary Increments
- E121 – Employer's FICA
- E122 - Employer Retirement Contribution Rate
- E123 - Health Insurance Premiums
- E124 - Life Insurance Costs
- E131 - Workers Compensation Premiums
- E210M - Utility Charges
- E222 – Facilities and Support Services Charges
- E254 – Insurance Premium (Fire & Tornado)
- E260M - Telecommunication Charges
- E270M - Computer Service Charges
- E226 - Motor Pool Rental Charges
- E162 - Facilities Security Charges
- E133 – Governmental Services Center Charges

Entering Data

Once you have inserted the lines that you need, you may begin entering figures for the **Baseline Budget Request and Defined Calculations Request** in the **A3 Expenditure Detail form** for FY 2007-08 and also for the requested years of FY 2008-09 and FY 2009-10 (including DC FY 2008-09 and DC FY 2009-10) as required by the 2008-10 Budget instructions.

Note: All dollar values for the requested fiscal years must be entered rounded to the nearest $100. **BRASS** does not prevent you from entering non-rounded values, but the instructions in the 2008-10 Budget Instructions require rounding.

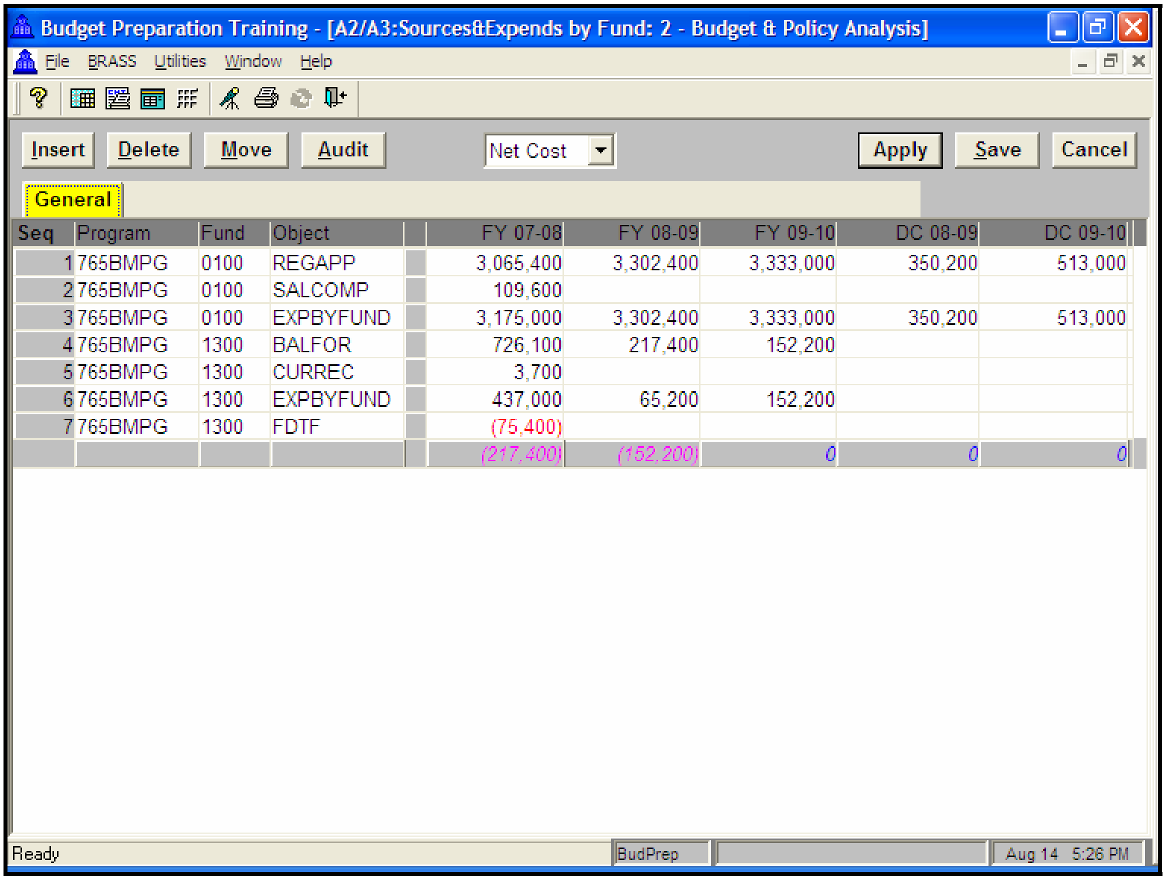
Use the <TAB> key to move from column to column in the form. The <ARROW> keys will go up and down in the same column but not back and forth from one column to another.

Since you probably will be changing these figures several times before submission, remember that **BRASS** includes an **audit trail** feature that will enable you to track any changes, why the changes were made, who made them, and when. To use the **audit trail** most effectively, fill in the "Reason for Change" box that appears each time you make changes in a budget form after you click <APPLY> or <SAVE>.

You will need to create an A3 Expenditure Detail Record for each Program or Subprogram budget request submitted (as determined by your Budget Request Structure).

A2/A3 Sources & Expenditures by Fund Form

Inside the Form – Data Entry Screen



Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	0100	REGAPP	3,065,400	3,302,400	3,333,000	350,200	513,000
2	765BMPG	0100	SALCOMP	109,600				
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200	513,000
4	765BMPG	1300	BALFOR	726,100	217,400	152,200		
5	765BMPG	1300	CURREC	3,700				
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200		
7	765BMPG	1300	FDTF	(75,400)				
				(217,400)	(152,200)	0	0	0

A2/A3 Sources & Expenditures by Fund

The **A2/A3 Sources & Expenditures by Fund** form identifies the sources of funds (General Fund and Road Fund Regular appropriations, Restricted and Federal Funds balance forward and current receipts) with the expenditures by each source of funds. This form will need to be created for each program/subprogram budget request submitted.

Outside the Form

The Outside of this form is accessed from the **BRASS** → **Budget** forms menu as previously shown with the **A3 Expenditure Detail Record** form. You will need to choose your program or subprogram, then select "**NEW"** in the Serial Number box, name the form in the Description box, select the Stage, and click <OK>.

Inside the Form

The Inside of this form includes columns for the *PROGRAM/SUBPROGRAM* (which was chosen on the outside of the form), *FUND*, *OBJECT*, and the Fiscal Year columns for the current budget year and the two projected years.

You will need to insert a line for each different fund source for the Program or Subprogram and then enter figures in each of the Fiscal Year columns.

*OBJECT***:** For the Expenditures by Fund Source part of this form, the only "expenditure" object you should pick is EXPBYFUND (Expenditure by Fund Source). For the Sources of Fund part of this form you will choose an object type from the drop-down list for <u>each fund</u>. For example, the 0100 fund may have a Regular Appropriation and a Continuing Appropriation. Therefore, there will be two lines for the 0100 fund. <u>You will need to insert a line for each applicable Object per fund.</u>

FUND: The drop-down list includes all funds in the **BRASS** fund table, some of which will only be used for Capital Budget requests. Operating Budget funds will always be numeric. Capital Budget funds will always be alpha characters. When choosing the *FUND* in the drop-down list for this form, <u>you will always choose the **eMARS** fund type code, i.e., 0100, 1200, 1300, 2100, 2400, etc.</u>

Refer to the Budget Instructions Manual for the appropriate Objects for the Sources of Fund part of this form. They may include:

General Fund and Road Fund <u>ONLY</u>

- Regular Appropriation
- Continuing Appropriation
- Reorganization Adjustments
- Mandated Allotments
- Salary and Health Insurance Adjustments – General Fund only

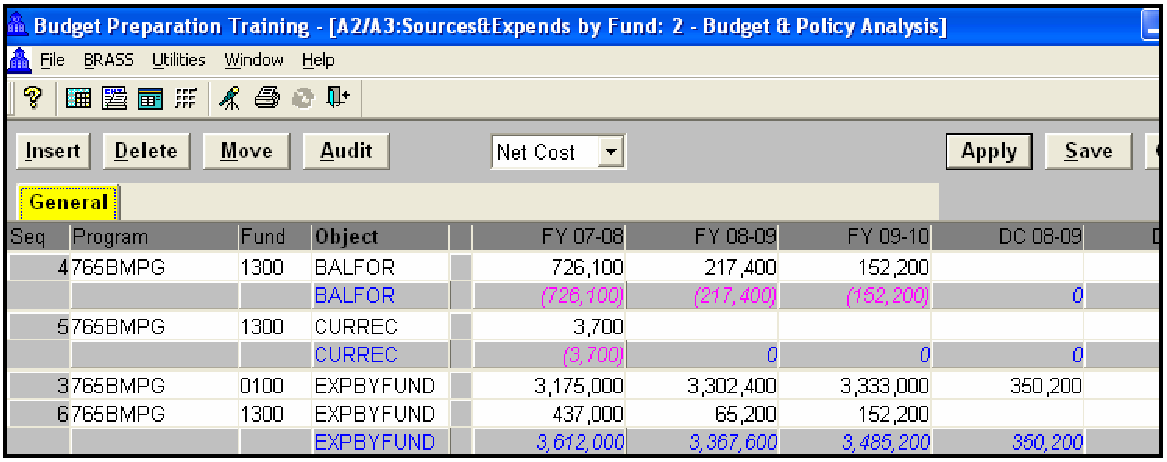
Tobacco Fund <u>ONLY</u>

- Tobacco Settlement-Phase I
- Continuing Tobacco Settlement

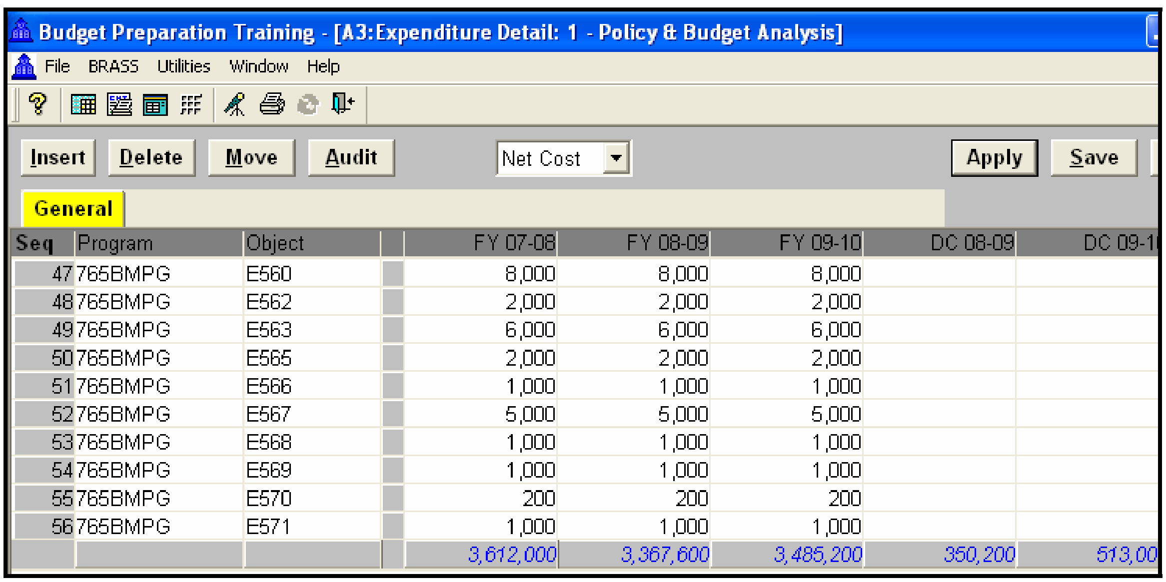
Restricted and Federal Funds <u>ONLY</u>

- Balance Forward
- Current Receipts
- Non-Revenue Receipts
- Fund Transfers

NOTE: The total EXPBYFUND on the A2/A3 Sources & Expenditures by Fund form must equal the total expenditures on the A3 Expenditure Detail form.

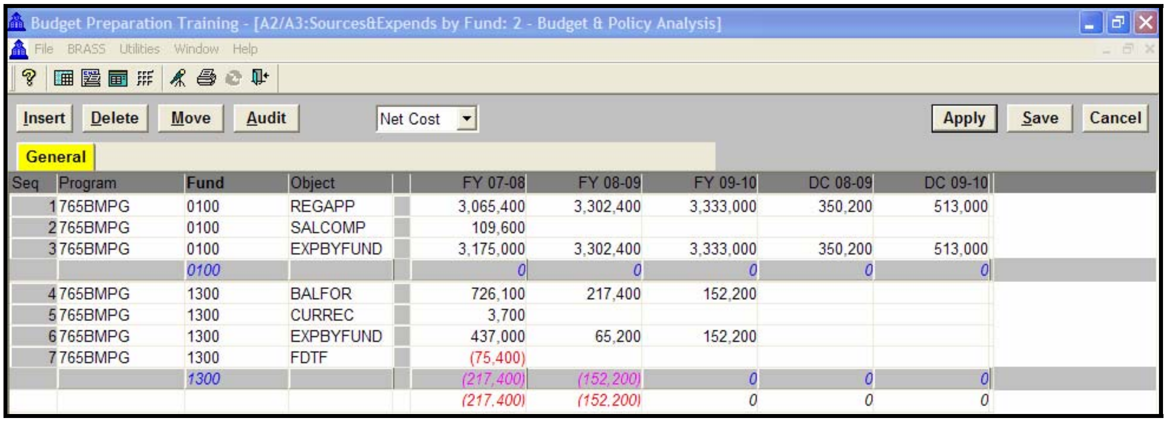


Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09
4	765BMPG	1300	BALFOR	726,100	217,400	152,200	
			BALFOR	(726,100)	(217,400)	(152,200)	0
5	765BMPG	1300	CURREC	3,700			
			CURREC	(3,700)	0	0	0
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200	
			EXPBYFUND	3,612,000	3,367,600	3,485,200	350,200

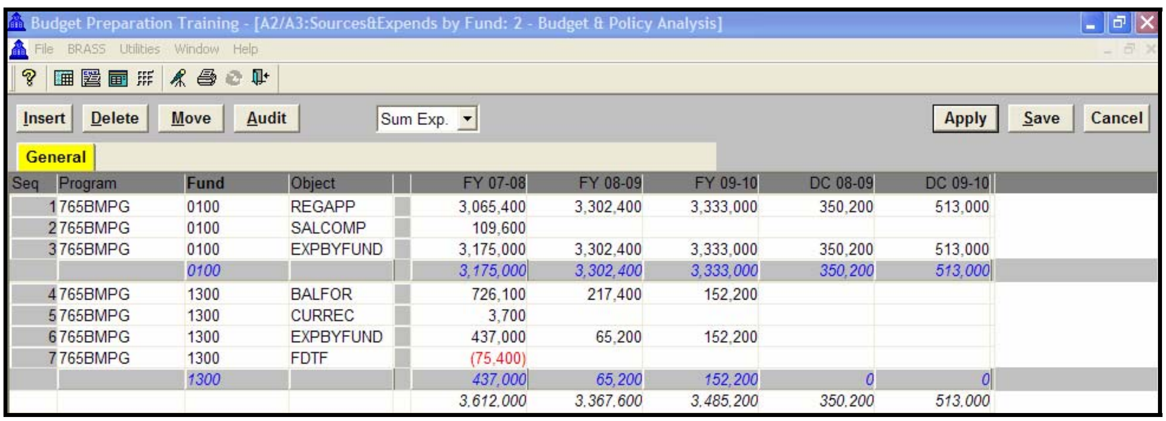


Seq	Program	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-1
47	765BMPG	E560	8,000	8,000	8,000		
48	765BMPG	E562	2,000	2,000	2,000		
49	765BMPG	E563	6,000	6,000	6,000		
50	765BMPG	E565	2,000	2,000	2,000		
51	765BMPG	E566	1,000	1,000	1,000		
52	765BMPG	E567	5,000	5,000	5,000		
53	765BMPG	E568	1,000	1,000	1,000		
54	765BMPG	E569	1,000	1,000	1,000		
55	765BMPG	E570	200	200	200		
56	765BMPG	E571	1,000	1,000	1,000		
			3,612,000	3,367,600	3,485,200	350,200	513,00

Net Cost



Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	0100	REGAPP	3,065,400	3,302,400	3,333,000	350,200	513,000
2	765BMPG	0100	SALCOMP	109,600				
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200	513,000
		0100		0	0	0	0	0
4	765BMPG	1300	BALFOR	726,100	217,400	152,200		
5	765BMPG	1300	CURREC	3,700				
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200		
7	765BMPG	1300	FDTF	(75,400)				
		1300		(217,400)	(152,200)	0	0	0
				(217,400)	(152,200)	0	0	0



Seq	Program	Fund	Object	FY 07-08	FY 08-09	FY 09-10	DC 08-09	DC 09-10
1	765BMPG	0100	REGAPP	3,065,400	3,302,400	3,333,000	350,200	513,000
2	765BMPG	0100	SALCOMP	109,600				
3	765BMPG	0100	EXPBYFUND	3,175,000	3,302,400	3,333,000	350,200	513,000
		0100		3,175,000	3,302,400	3,333,000	350,200	513,000
4	765BMPG	1300	BALFOR	726,100	217,400	152,200		
5	765BMPG	1300	CURREC	3,700				
6	765BMPG	1300	EXPBYFUND	437,000	65,200	152,200		
7	765BMPG	1300	FDTF	(75,400)				
		1300		437,000	65,200	152,200	0	0
				3,612,000	3,367,600	3,485,200	350,200	513,000

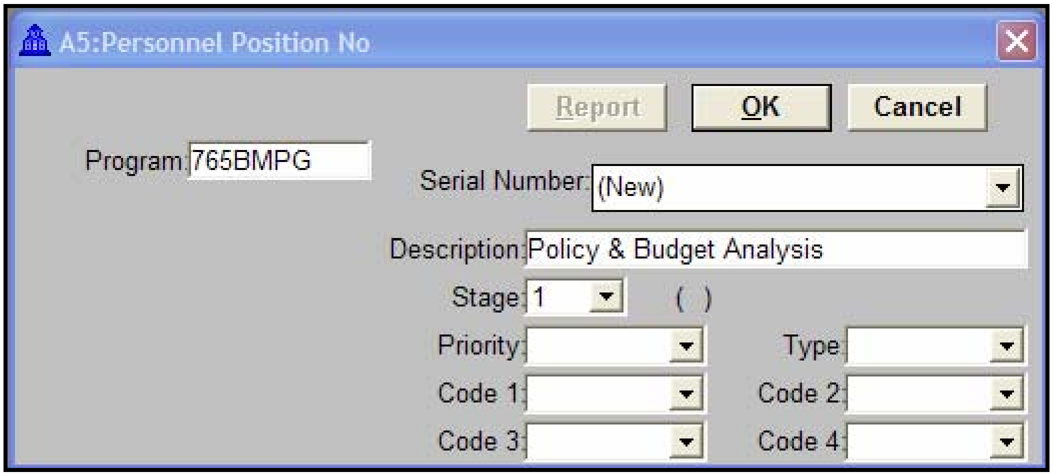
Net Cost Field

Since the A2/A3 Sources & Expenditures by Fund form combines revenues and expenditures, this is a good place to show you the value of the **Net Cost Field** on this **BRASS** form.

The "Sources by Fund" objects in this form are considered Revenue lines in **BRASS**. The "Expenditures by Fund" object in this form is considered an Expenditure line in **BRASS**.

Tip: When the Net Cost Field is set to "Net Cost" the column totals reflect Revenues minus Expenditures. If you change the Net Cost Field to "Sum Exp", the column subtotals reflect just Expenditures. If you change the Net Cost Field to "Sum Revs", the column subtotals reflect just Revenues. For the A2/A3 form, it will be helpful to use any of the three when working in the form. If the field is set to "Net Cost" and you sort the form by fund, the column subtotals will reflect the calculated Balance Forward into the next year.

A5: Personnel Position No - Outside of Form



Personnel Budget Forms

There are two **BRASS** budget forms that will be combined into the Personnel Budget Summary Record report.

- A5 Personnel Position Numbers - use this form to enter the number of positions categorized by type of position for each fiscal year.
- A5 Personnel Budget by Fund - use this form to enter the funding source for these positions for each fiscal year.

These forms will also need to be created for each Program/Subprogram budget request submitted.

A5 Personnel Position Numbers Form

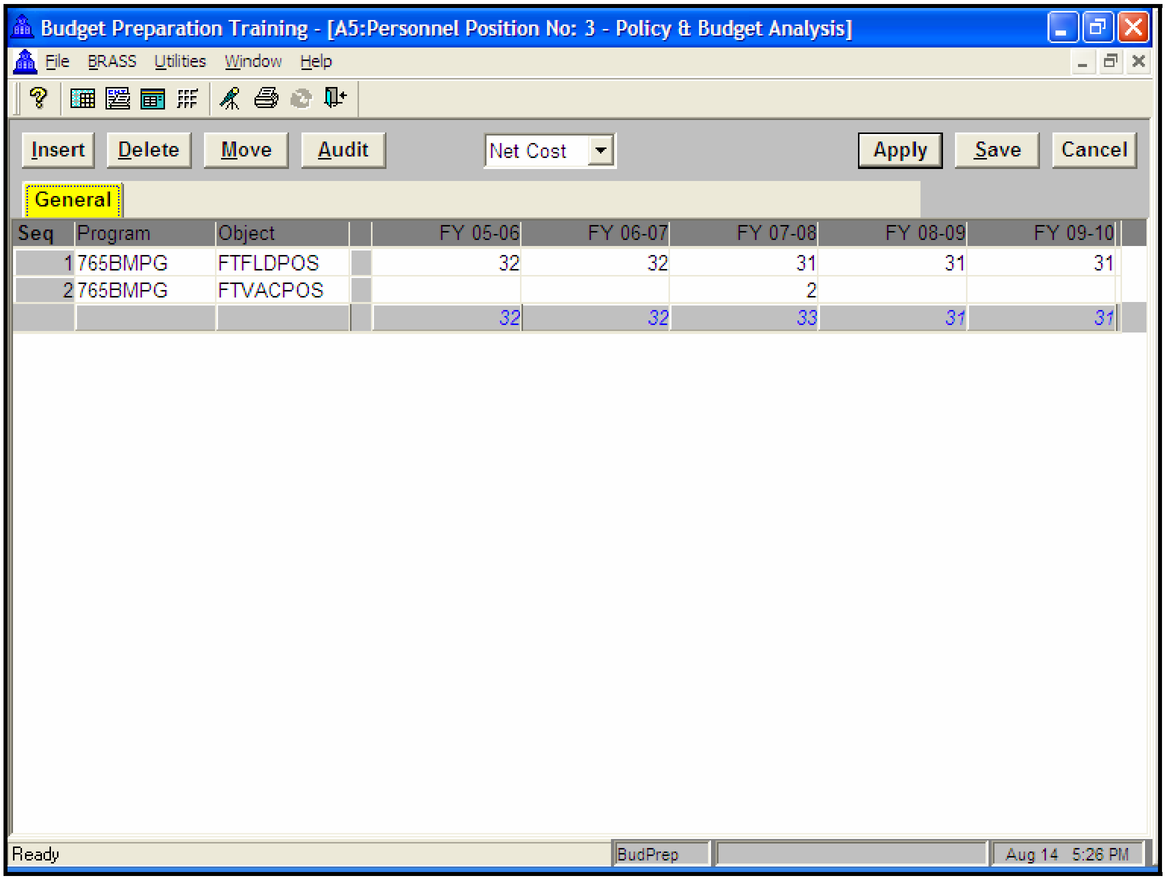
This form requires each agency to identify the number of Full-time, Part-time, and Other (Interim plus FFTL) filled or vacant positions. For fiscal years 2008-09 and 2009-10, only filled positions can be requested in the Baseline Budget Request A-5 Personnel Position Number form. Note: for Defined Calculations Requests, the personnel position number information is not applicable.

Completing the Form

Outside the Form

All **BRASS** forms are accessed from the **BRASS→Forms** menus. You will need to choose your Program or Subprogram, then select <NEW> in the *SERIAL NUMBER* box, name the form in the *DESCRIPTION* box, select the *STAGE*, and click <OK>.

A5: Personnel Position No – Inside the Form

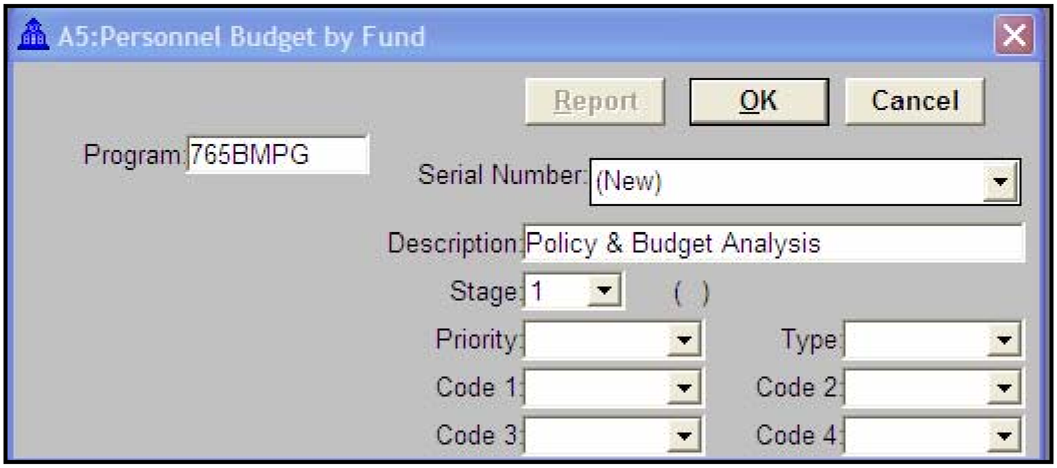


Inside the Form

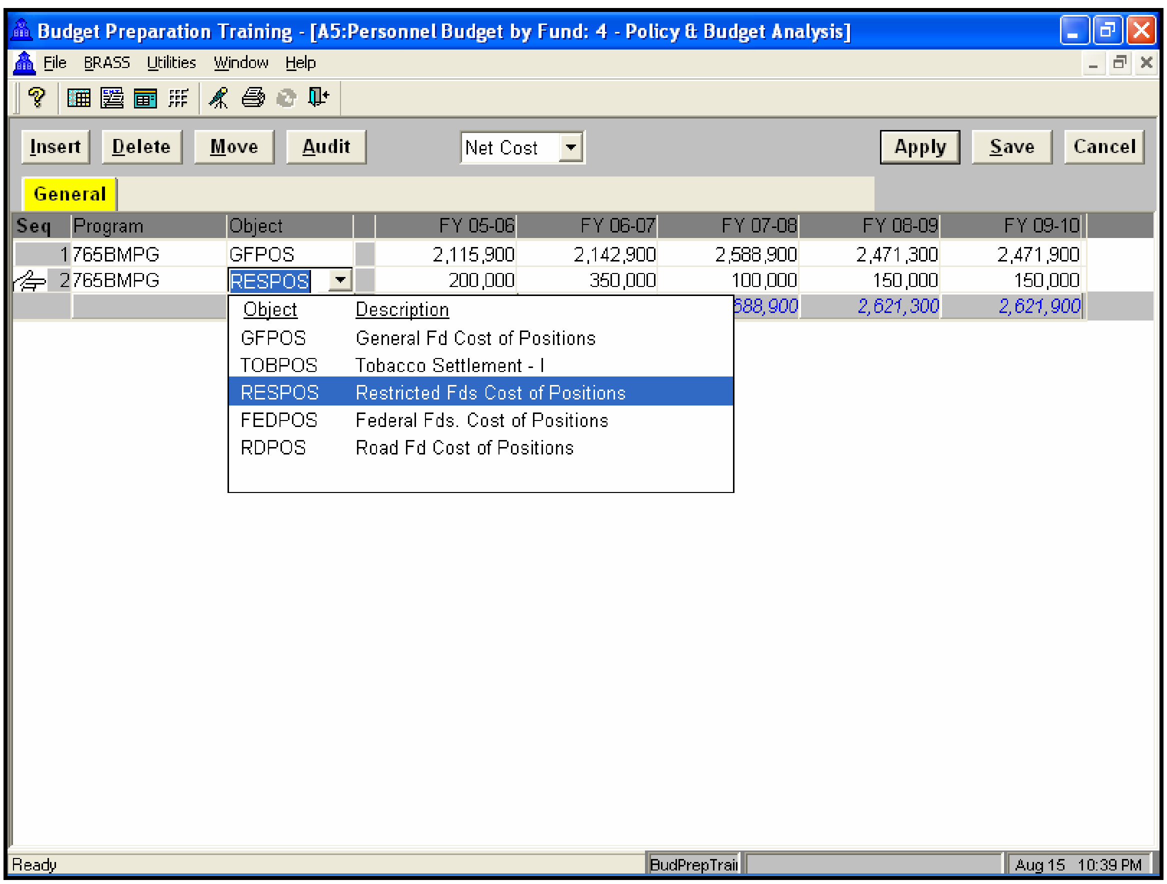
The inside of this form includes columns for the *PROGRAM or SUBPROGRAM* (which was chosen on the outside of the form), *OBJECT* (full-time, part-time, other – both filled and vacant), and the *Fiscal Year* columns for the prior two actual years, the current budget year and the two projected years.

The vacant position objects are in this form only for Fiscal Year 2007-08. Vacant positions may not be requested within an agency's Baseline Budget Request. The historical years' information should be the average number of filled positions for the respective year.

A5: Personnel Budget by Fund – Outside of Form



A5: Personnel Budget by Fund – Inside of Form



A5 Personnel Budget by Fund Form

This form requires each agency to identify the amount of funding by fund source for the total personnel positions in each Program or Subprogram for Baseline Budget Requests and Defined Calculations Requests.

<u>Completing the Form</u>

Outside the Form

All **BRASS** forms are accessed from the **BRASS→Forms** menus. You will need to choose your Program or Subprogram, then select <NEW> in the *SERIAL NUMBER* box, name the form in the *DESCRIPTION* box, select the *STAGE*, and click <OK>.

Inside of Form

Each line in the form will represent a specific fund source. The available *OBJECTS* identify the fund sources. Insert the number of lines equal to the funding associated with the employees for the program/subprogram. Enter the dollar amounts in each of the Fiscal Year columns associated with the specific fund source.

E - Restricted Funds Form and E - Restricted Receipts Form

The 2008-10 Budget Instructions require that the Operating Budget Request: Restricted Funds Record (Report E) shall be completed for each on-budget Restricted fund cash control fund. Each agency's budget request must provide information for the two historical years, the current year and the two requested years for each Restricted Fund cash account within the state accounting system.

The term "on-budget cash control fund" means each on-budget eMARS cash control fund for Restricted fund codes 1300 through 3800 in the Funds listing provided in Topic 2. In **BRASS**, each on-budget Restricted Funds cash control fund will have a completed **E - Restricted Funds Form** and a completed **E - Restricted Receipts Form.**

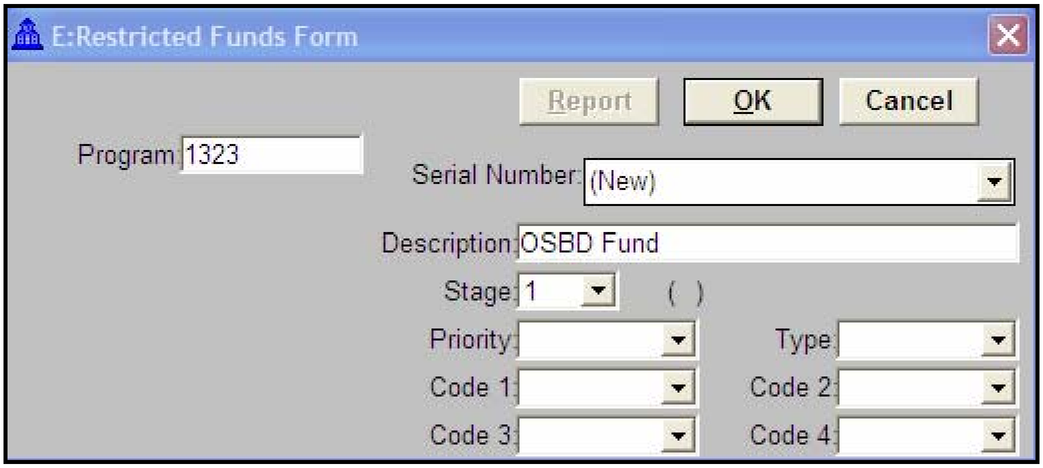
The **E - Restricted Funds budget form** includes the funds summary and expenditure information as required in the Budget Instructions.

The **E - Restricted Receipts budget form** includes the receipt detail information reflected in the Budget Instructions.

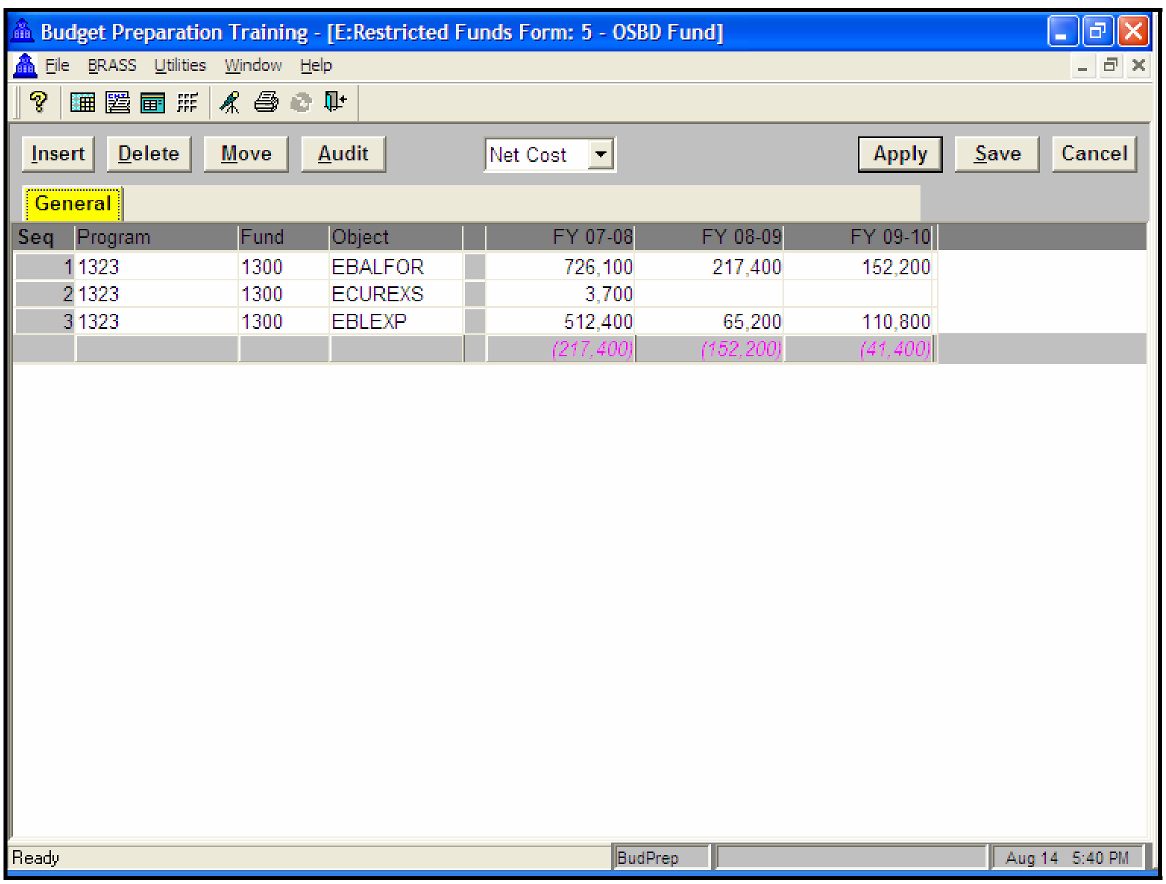
There are no provisions made in **BRASS** to record “off-budget” account information in **BRASS** as required by the 2008-10 Budget Instructions. As with a few other Exhibits, each agency will provide that information as a part of your hard-copy budget request submission.

The information provided in these two Restricted Fund budget forms will be combined with the historical data and information in the Program Information table record to produce the E Report required for an agency’s budget request.

E: Restricted Funds - Outside of Form



E: Restricted Funds - Inside of Form



Let's walk through how you will complete the **Outside** screen for the **E - Restricted Funds** form:

Select the *PROGRAM* for this form. This selection will be the Cash Control fund code. (eMARS Fund Code: 1323)

You have already been through the next steps of completing the Outside of budget forms.

Completing the Form

On the **Inside** of the **E - Restricted Funds** form, there are columns for *PROGRAM, FUND, OBJECT, FY 07-08, FY 08-09*, and *FY 09-10*. It is recommended that you insert the lines you need before entering data.

Tip: When completing this form, it would be helpful to have the Report for this form open reflecting the historical data. We will talk more about working simultaneously in budget Forms and Reports in Topic 7.

Line (Object) Order Suggestions

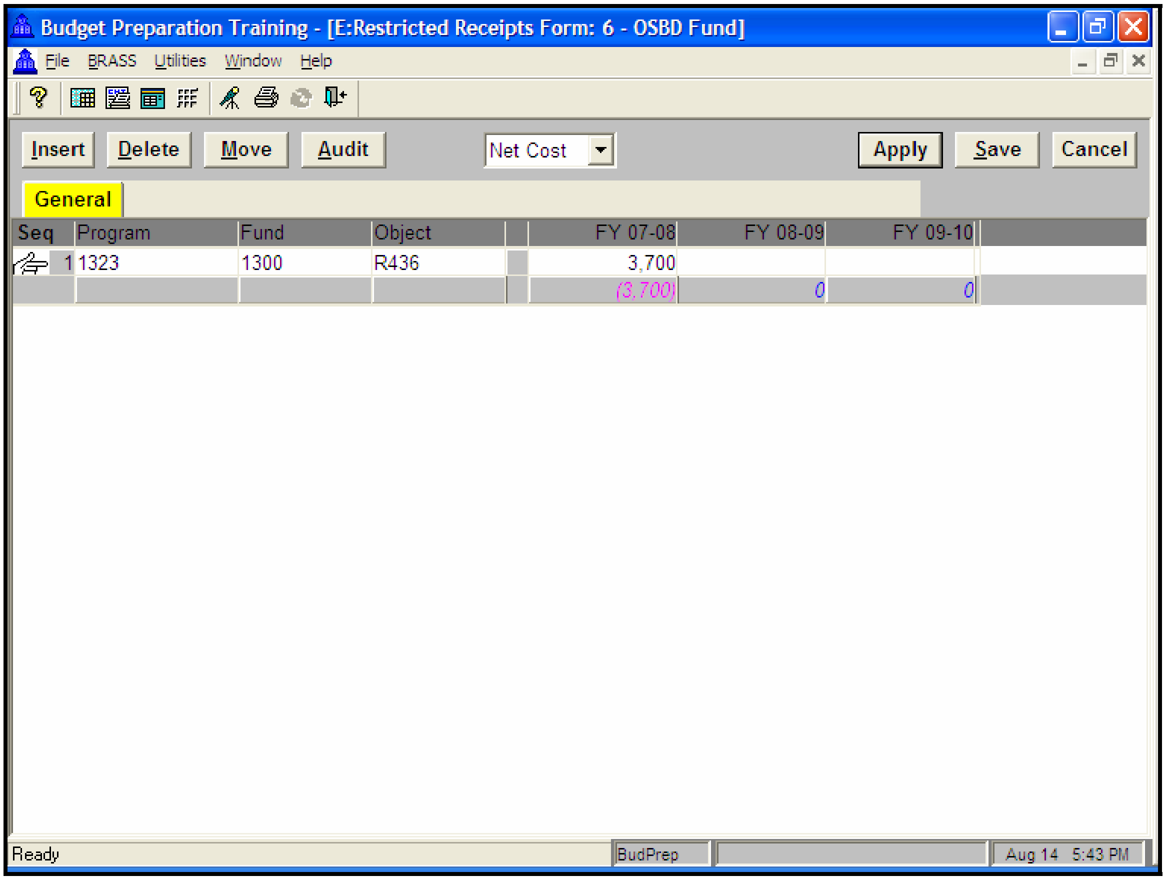
A suggestion for inserting lines in an understandable manner is as follows. The description of each line conforms to those on the E Report in the Budget Instructions:

EBALFOR	Balance Forward
ECUREXS	Existing Structure
ECURRVS	Revised Structure
ENONREV	Non-Revenue Receipts

EBLEXP	Baseline Expenditures
EDCEXP	Defined Calculation Expenditures
EABREXP	Additional Budget Request Expenditures

As you can see in the screen shot on page 36, once a column has been completed for each fiscal year, the form total line at the bottom of the form will represent the balance forward amount for the next year. Having this available is the main reason that the E form is split into two forms.

E: Restricted Receipts - Inside the Form



E - Restricted Receipts Form: Completing the Form

The second E form, the E - Restricted Receipts form is where the detailed receipt types are entered for FY 2007-08, FY 2008-09 and FY 2009-10. The Objects, or lines, for this form are all of the detailed revenue receipt codes from the accounting system plus a CASH line for cash transfers included in the historical data. The totals on this form should equal the Receipts plus Non-revenue receipts on the E-Restricted Funds form.

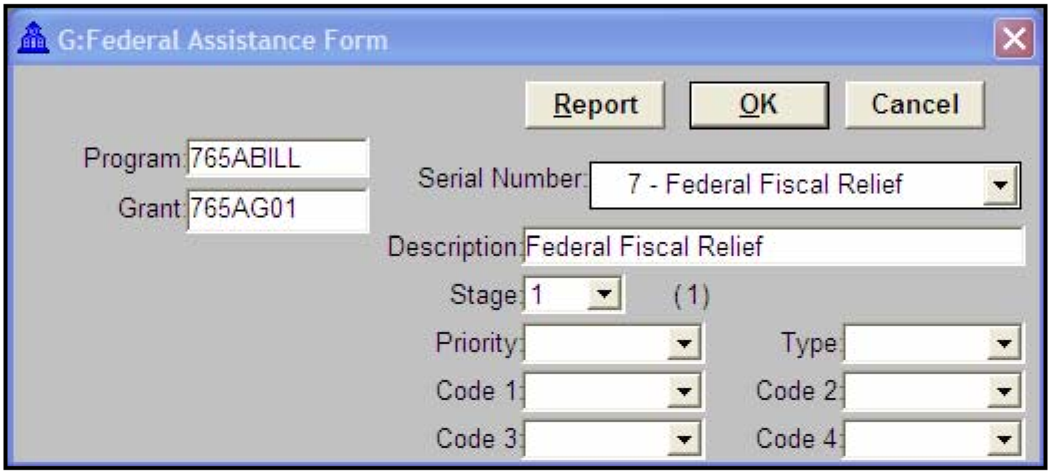
G - Federal Assistance Form

The 2008-10 Budget Instructions document requires that Operating Budget Request: Federal Assistance Program Record (Report G) shall be completed for each individual federal assistance program source totaling $50,000, or any federal assistance program which requires state matching funds within the budget unit request. For Federal program assistance under $50,000, which does not require any state match support, one Federal Assistance Program Record must be completed labeled “Miscellaneous,” that combines them.

Each agency has a number of blank Grant codes provided in **BRASS**, to be labeled by the agency (to be discussed in the Information Table section of this Manual), and then selected in the G form.

Outside the Form

The selection on the Outside of this Form is different than all other Operating Budget Forms.



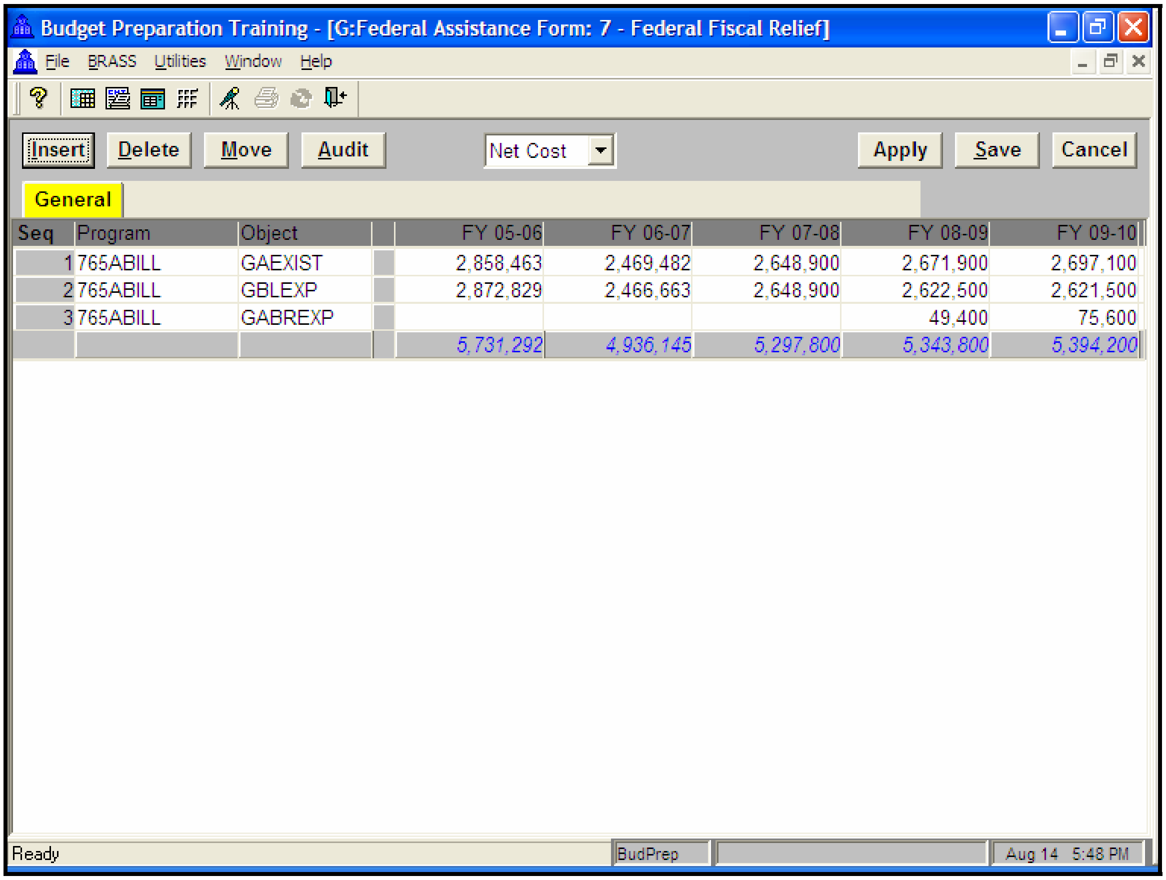
Step 1 Enter the *PROGRAM* for this form. This selection will ALWAYS be the non-consolidating Appropriation unit Program code (ex: 590BBILL).

Note: The Mirror of the Appropriation unit Program code is used since the G form is completed for each applicable federal assistance program at the Appropriation level. ALWAYS select the non-consolidating Program code where the last three characters are "**BILL.**" Example: **590BBILL**.

Step 2 Enter the *GRANT* code. Select the specific non-consolidating Grant code representing the federal grant program for which you are completing this form. These codes will have the 4-digit eMARS Appropriation code + "G" + a two-digit numerical code (example: 590BG01).

You have already been through the next steps of completing the Outside of budget forms.

G-Federal Assistance – Inside the Form



Seq	Program	Object		FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
1	765ABILL	GAEXIST		2,858,463	2,469,482	2,648,900	2,671,900	2,697,100
2	765ABILL	GBLEXP		2,872,829	2,466,663	2,648,900	2,622,500	2,621,500
3	765ABILL	GABREXP					49,400	75,600
				5,731,292	4,936,145	5,297,800	5,343,800	5,394,200

Completing the Form

On the Inside of the G-Federal Assistance form, there are columns for *PROGRAM, OBJECT, FY 05-06, FY 06-07, FY 07-08, FY 08-09*, and *FY 09-10*.

Lines (Object)

There are three sections of the Federal Assistance Program Record in the Budget Request Manual that are entered by using this form.

1. MATCH REQUIREMENTS – Receipts/Match:

If the Federal Grant requires no cash match, you do not have to enter the following information on state match.

GFEDREV The actual federal grant receipts for FY 2005-06 and FY 2006-07, the estimated federal grant receipts for FY 2007-08, FY 2008-09, and FY 2009-10.

GGENREV The amount of General Funds used or needed for State match.

GRESREV The amount of Restricted Funds used or needed for State match.

GROADREV The amount of Road Funds used or needed for State match.

2. FEDERAL GRANT RESOURCES:

GAEXIST The actual federal grant awards for FY 2005-06 and FY 2006-07, and the estimated federal grant awards for FY 2007-08, FY 2008-09, and FY 2009-10, for an existing federal grant program.

GANEW The estimated federal grant awards for FY 2008-09 and FY 2009-10, for a new federal grant program.

Note: the above two *Objects* do not reflect receipts; they should reflect grant awards.

3. FEDERAL GRANT EXPENDITURES:

Enter the amount of state fiscal year expenditures, actual and estimated.

GBLEXP	Baseline Expenditures – use for historical years also
GDCEXP	Defined Calculations Expenditures
GABREXP	Additional Budget Request Expenditures

This form allows agencies to identify the amount of expenditures from federal programs applicable to the Baseline Budget requests, Defined Calculations Budget requests, and for Additional Budget requests.

Additional Budget Request Forms

The **Additional Budget Request** (the "B" Series of forms) shall be used to enter the budget information for Additional Budget (Growth, New, Expansion, Fund Replacement) requests. Each **Additional Budget Request** item that your agency submits will include the following forms:

1 **B2/B3 Sources & Expenditures by Fund Source**

This form is used to present the source of funds and the expenditures by fund information for each Additional Budget Request item.

2 **B3 Expenditure Detail Record Form**

This form is used to list expenditure detail, by object code, for each Additional Budget Request item.

3 **B5 Personnel Budget Position Summary Form**

This form is used to identify types and numbers of positions associated with each Additional Budget Request item.

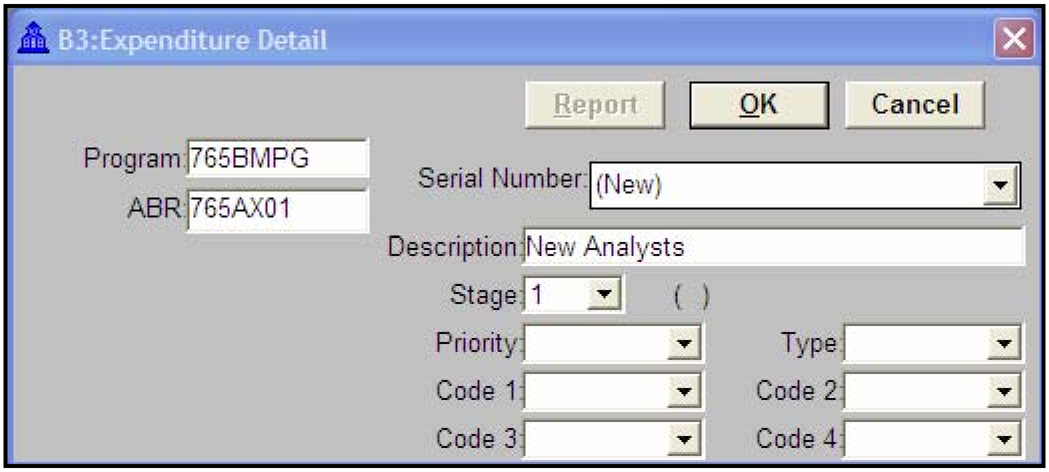
4 **B5 Personnel Budget Fund Summary Form**

This form identifies the fund sources for positions requested in Additional Budget Requests.

Each **Additional Budget Request** form consists of two on-screen entry templates: an **Outside** of the form, used to identify the *PROGRAM* and the *ADDITIONAL BUDGET REQUEST* for this budget form; and an **Inside** of the form, where additional budget request data will actually be entered.

Outside the Form

The **Outside** of all of the **Additional Budget Request** (B Series) forms looks exactly the same, except for the title on the top line. The screen shot below shows a sample **Outside** of the form for one of the **Additional Budget Request** forms. Let's walk through how you will complete the **Outside** screen for **ABR** forms.



<u>Program:</u> Enter the *PROGRAM (MPG)* or *SUBPROGRAM (MSP)* for this **ABR.**

<u>ABR:</u> Choose the *ABR* code selected for this request from the drop-down menu. The names will not appear until entered in the info table. For each Appropriation unit, a number of unique **Additional Budget Request** codes have been reserved. If you need more **ABR** numbers than this, contact the **BRASS** Administrators at GOPM.

Serial No.: If this is the first time you worked on this form, you will select <NEW> in the *SERIAL NUMBER* field. If you have worked on this form before, you may select the correct Serial Number from the drop-down menus. After you complete the *SERIAL NUMBER* field, additional fields appear.

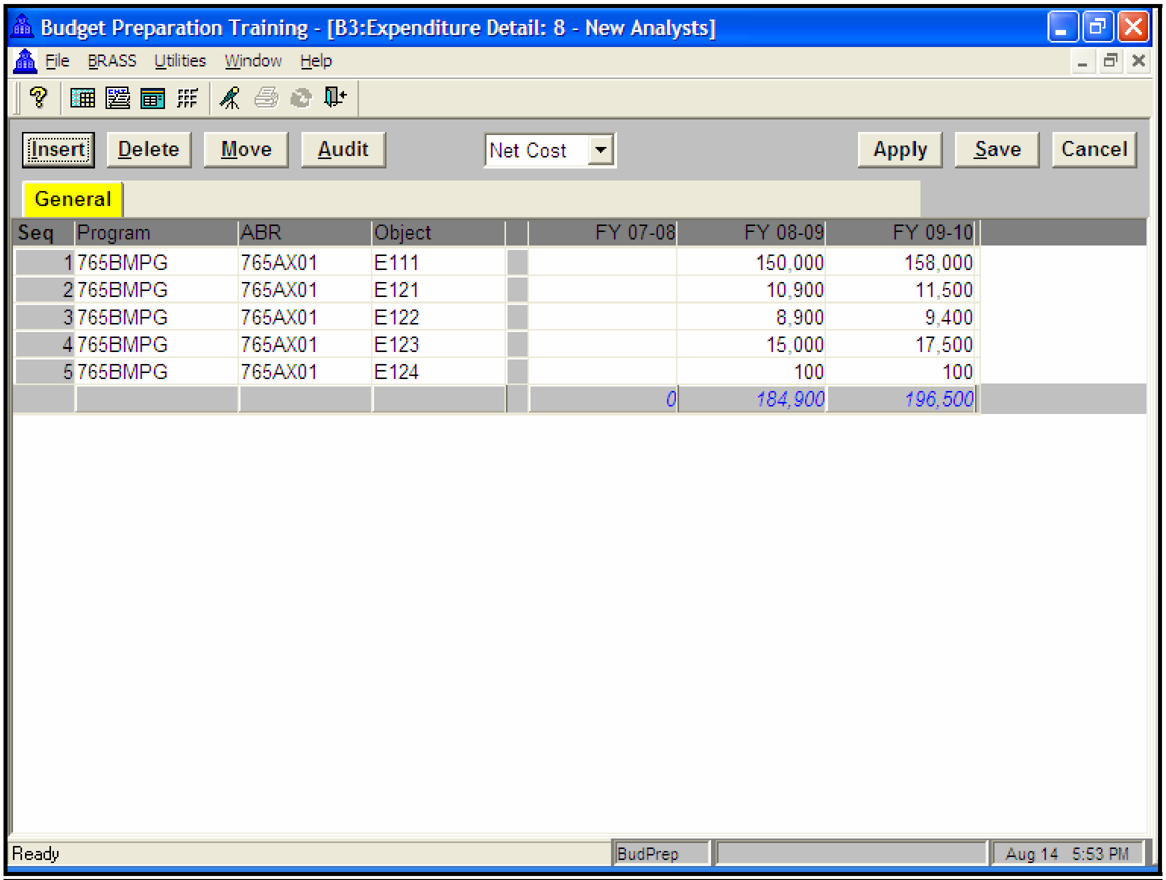
Description: Enter a *DESCRIPTION* (up to 30 characters) for this form. A suggested DESCRIPTION for Growth budget requests, include the letters “GB”. This will assist you when you are working inside the form.

Stage: Select <STAGE 1>.

PRIORITY, TYPE, and CODE fields will not be used.

Once you have completed the required fields on the **Outside** screen, click <OK>.

B3: Expenditure Detail - Inside the Form



B3 ABR Expenditure Detail Form

This form provides detailed expenditure information by object code for Additional Budget (Growth, New, Expansion, Fund Replacement) requests. It is set up similar to the **A3 Expenditure Detail** form for **Baseline Budget** requests, using the same three fiscal years, columns, and expenditure object codes (as needed for your Additional Budget Request) lines.

Inside the Form

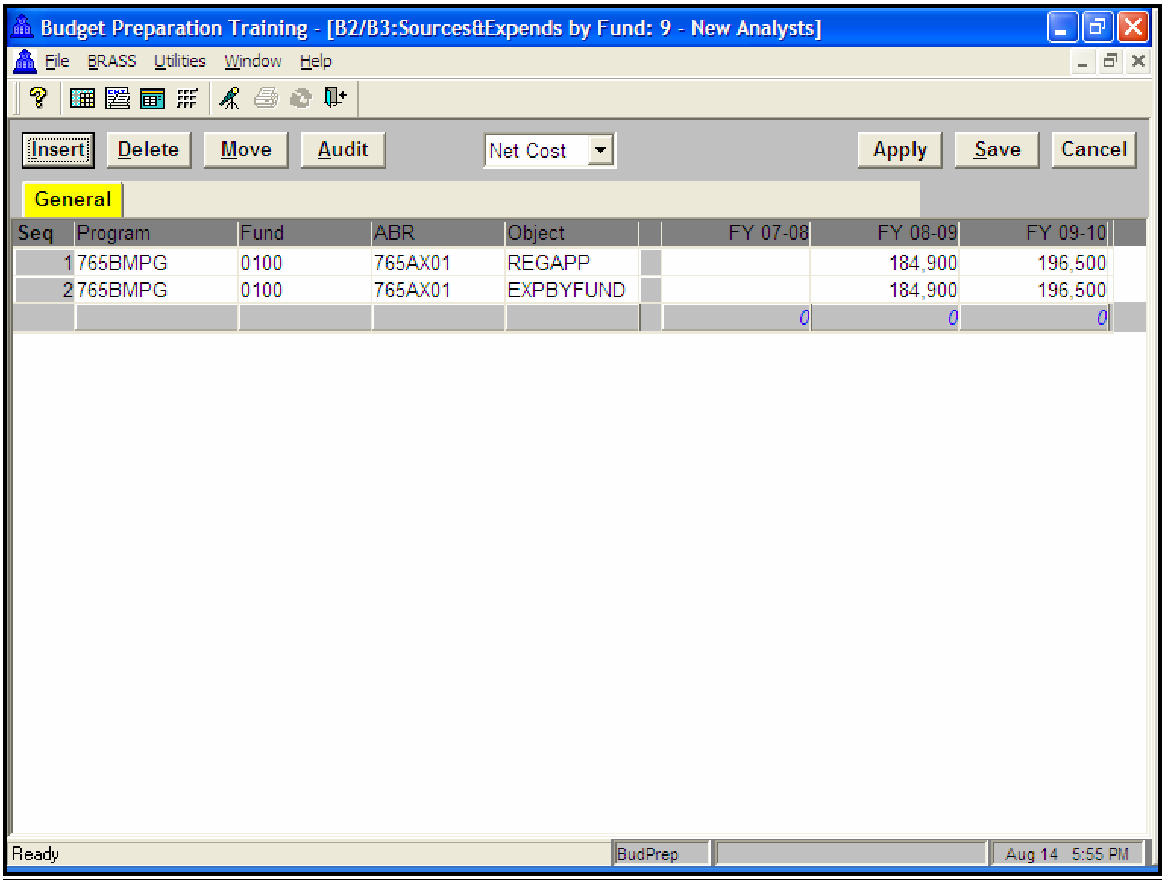
Step 1 Click on <INSERT> to add as many lines to the form as you need to complete this **ABR.** Note that the *PROGRAM* and *ABR* code you selected on the **Outside** of the form is repeated each time you add a line.

Step 2 Click in the *OBJECT* column for each line and choose the object codes that you need from the drop-down menu.

Step 3 Enter the amounts requested for each object code in the columns for FY 07-08 (the current year), FY 08-09, and FY 09-10 for the **ABR.**

Step 4 When you have completed all entries in the form, click *<APPLY>*.

B2/B3: Sources & Expenditures by Fund - Inside the Form



B2/B3 ABR Sources & Expenditures by Fund Source Form

This form is used to identify budgetary fund sources for each Additional Budget (Growth, New, Expansion, Fund Replacement) request. It is similar to the **A2/A3 Sources & Expenditures by Fund** record for **Baseline Budget** requests.

Inside the Form

Step 1 Click on <INSERT> to add as many lines to the form as you need to complete this **ABR.** Note that the *PROGRAM* and *ABR* codes you selected on the Outside of the Form default and are repeated each time you add a line.

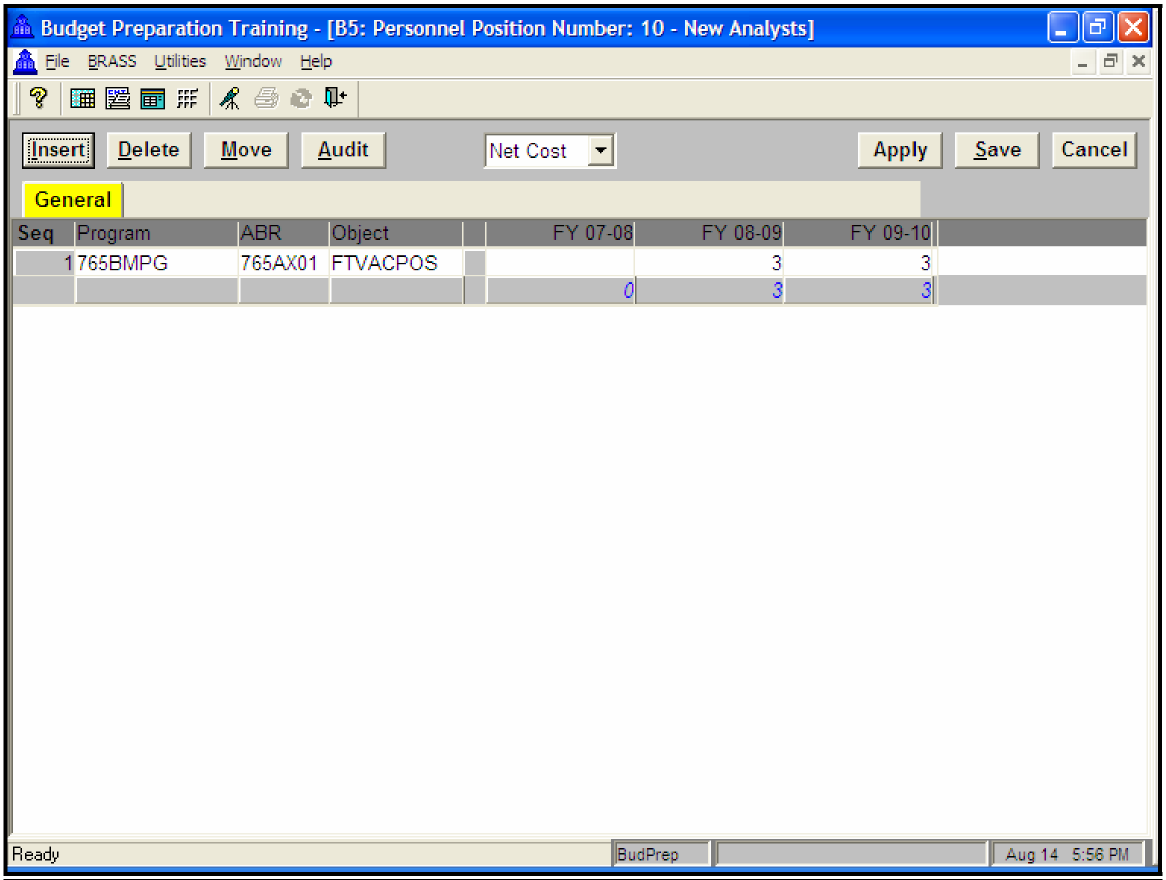
Step 2 Click on the right side of the *FUND* field to get the drop-down menu. Select the *FUND* source codes that you need, one per line, from the drop-down menu. Use the **numeric** codes; not the alpha codes.

Step 3 Click in the right side of the *OBJECT* field to get the drop-down menu and select the codes you need, one per line.

Step 4 Enter the amounts requested for each *FUND* source in the columns for FY 07-08 (the current year), and FY 08-09, and FY 09-10, as applicable, for this **ABR**.

Step 5 When you have completed all entries in this form, click <SAVE>.

B5: Personnel Position Numbers - Inside the Form



B5 ABR Personnel Position Number Form

This form is used to identify types and numbers of positions associated with each Additional Budget (Growth, New, Expansion, Fund Replacement) request. This form is not required if there are no positions requested in the Additional Budget request. The form is set up similar to the **A5 Personnel Position Number** form for **Baseline Budget** requests.

Inside the form

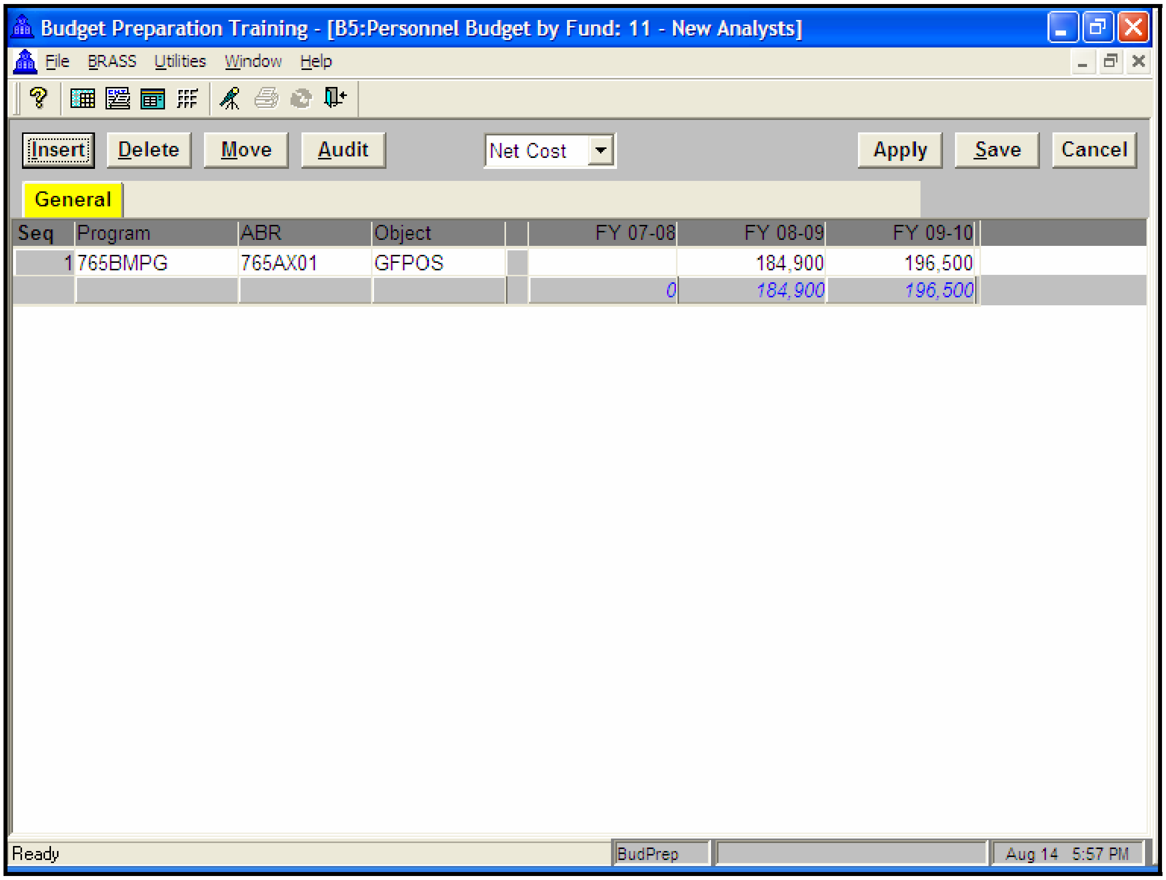
Step 1 Click on <INSERT> to add as many lines to the form as you need to complete this **ABR**. Note that the *PROGRAM* and *ABR* code you selected on the Outside of the Form is repeated each time you add a line.

Step 2 Click in the right side of the *OBJECT* field to get the drop-down menu. In this form *OBJECT* represents types of positions (full-time, part-time, interim). Enter the *OBJECT* codes that you need, one per line, from the drop-down menu.

Step 3 Enter the number of positions by type for each *OBJECT* code in the columns for FY 07-08 (the current year), FY 08-09, and FY 09-10 for this **ABR**.

Step 4 When you have completed all entries in the form, click <APPLY>.

B5: Personnel Budget by Fund – Inside the Form



B5 ABR Personnel Budget by Fund Form

This form identifies the fund sources for positions requested in Additional Budget (Growth, New, Expansion, Fund Replacement) requests. It is set up similar to the **A5 Personnel Budget by Fund** form for **Baseline Budget Requests.**

Inside the Form

Step 1 Click on <INSERT> to add as many lines to the form as you need to complete this **ABR**. Note that the *PROGRAM* and *ABR* code you selected on the Outside of the Form is repeated each time you add a line.

Step 2 Click in the right side of the *OBJECT* field to get the drop-down menu. In this form *OBJECT* represents the fund source for the positions requested. Enter the Object codes that you need, one per line, from the drop-down menu.

Step 3 Enter the value of the positions by *FUND* source for each Object code in the columns for FY 07-08 (current year), FY 08-09, and FY 09-10 for this **ABR.**

Step 4 When you have completed all entries in the form, click <APPLY>.

Historical Information Change Process

This section provides information regarding the Historical Information Change process. The historical data (Actual FY 2005-06 and Actual FY 2006-07 columns on the Baseline Budget Request reports) will be transferred electronically to **BRASS**. The revenue summary, expenditure detail, and expenditures by fund are loaded into the appropriate Program code exactly as it was posted in the eMARS Financial System (example: 670CA00). The General Fund and Road Fund allotments are at the allotment level (example: 670B). Restricted Funds information for the E Reports are loaded into the Cash Control fund codes in **BRASS**.

If changes must be made to your historical information, these changes will be made by GOPM on the Historical Information Change forms. These forms will only be used if <u>approved</u> changes are necessary in your historical information. <u>Before you request any changes in historical data, consult with your GOPM Analyst to confirm that the Historical Forms are necessary</u>. A template has been provided on the OSBD website that can be used to identify the changes in historical data.

Examples of reasons for changing historical data include the following:

- A prior year reorganization split an allotment or posting level account between two programs or subprogram
- You need to distribute General Fund allotment amounts among a number of subprograms

<u>IMPORTANT NOTE:</u> Historical data may not match the Commonwealth's Annual Financial Report due to the incorrect placement of posting level and allotment level accounts in the BRASS Program table. If you discover any such situations, please contact your GOPM Policy and Budget Analyst. <u>Adjustments made to historical data must be explained in a communication provided in the agency hardcopy budget request.</u>

Capital Budget Request Forms

This section provides information about the Capital Budget Request process and how to prepare the **Capital Budget Request** forms in **BRASS**. The agency 2008-10 Capital Budget Request will be completed using Budget Forms, the Project Information Tables and Reports. The Budget Forms and Project Information Tables are tools used to enter data for capital projects. The Reports will be a part of the electronic record of your formal budget request that combines the information from the Budget Forms and the Project Information Table.

Capital Budget Requests – BRASS Elements

The information required by the 2008-2010 Budget Instructions for capital project budget requests will be accommodated in **BRASS** through various means.

1. The Commonwealth will run an interface between the Six-Year Capital Planning system and **BRASS;** taking information from the capital project record in the Six-Year Capital Planning system and transferring it to **BRASS** as a starting point for the agency biennial budget request process.

2. There are two **BRASS** Budget forms for agencies to view, enter and change the basic budget data: Expenditures by the required detail categories and the Fund Source amounts requested for the project-each by fiscal year.

In **BRASS** each capital project budget request will be associated with an Appropriation unit, just as capital project line-item appropriations are in the branch budget bills. In **BRASS**, the Appropriation unit code is in the Program Table.

Program – Project Relationship Example

BRASS Program Table Code	BRASS Program Name	BRASS Projects Table Code	BRASS Project Name	Level (Consolidating or Non-Consolidating)
527C_BILL	Adult Correctional Institutions	527C_BILL	Adult Correctional Institutions	Consolidating
527CBILL	Adult Correctional Institutions	527C0001	KSR-New Gas Fired Boiler Plant	Non-Consolidating
527CBILL	Adult Correctional Institutions	527C0002	KCIW-Phase I Expansion	Non-Consolidating
527CBILL	Adult Correctional Institutions	527C0003	BCC-200 Bed Minimum Security Dorm	Non-Consolidating
527CBILL	Adult Correctional Institutions	527C0004	NTC-New Sewage Treatment Plant	Non-Consolidating

There will be a specific Appropriation unit Program code that will be associated with each and every capital project.

This chart represents an example of the relationship between the Program Table Code (the Appropriation unit) and the Project Table Codes for four capital projects in the Department of Corrections, their names and whether the codes are Consolidating or Non-Consolidating.

In this example, note that the first row of information represents the roll-up, or consolidating level for the Adult Correctional Institutions appropriation unit within the Department of Corrections, Justice Cabinet. The next four rows represent four separate capital projects, each unit with its' own unique Project code. All four are associated with the same Program code (the code for the non-consolidating appropriation unit).

Transfer of Data from the Six-Year Capital Planning System

The data in **BRASS** to start the agency biennial budget process is from the Six-Year Capital Planning system. With some exceptions the information transferred into **BRASS** is the information required by the 2008-10 Budget Instructions. This transfer of data avoids the re-entry of all of the information for each project into the budget system after having entered it into the Six-Year Capital Planning system.

A few notes about the data from the Six-Year Capital Planning system:

- Only information on projects identified in the 2008-10 biennium within the Capital Plan will be transferred.
- Real Property Lease projects and Maintenance Pools that were not included in the Capital Plan will not come from the Capital Plan. These projects will have to be entered directly into **BRASS**.
- Real Property Lease projects and Reauthorized projects with no request for additional funds must have a $0.01 entered into the FY 2008-09 column in the Capital Request by Fund Source form.

You will start the Capital Budget request process in **BRASS** with pre-populated information. That information can be changed through budget forms.

IMPORTANT NOTE: If an agency wants to prepare a capital budget request for a project that is not in the Six-Year Capital Planning system as of August 1, 2007, the agency will need to utilize one of the “blank” project codes made available to them. It is possible that an agency may need multiple project codes that were not in the Six-Year Plan but need to be in the budget request. If that occurs, the agency will need to contact the BRASS Administrators (BRASS.Administrators@ky.gov) and request that additional project records be added. Also, an agency must follow the 2008-10 Budget Instructions and submit any changes to their Six-Year Capital Plan.

Capital Budget Request Forms

There are two **BRASS** Capital Budget Request forms:

- Capital Request by Fund Source form
- Capital Request Expenditures form – completed only for Construction and Information Technology System projects (not for Capital Equipment or Capital Lease projects).

The Capital Budget Request forms will include the budget data (amounts, fiscal years, fund sources, and expenditure codes or cost elements required by the 2008-10 Budget Instructions).

These two forms will be completed at the appropriation unit level with all of the agency's projects inside.

Changes to Six-Year Capital Plan Projects for the Budget Request Process

The most common changes that agencies need to make in these forms are:

1. Capital Projects that came from the Six-Year Capital Plan that should not be a part of the budget request. For those projects, all of the financial data in both forms must be changed to $0 (zero).
2. Changing the amount for a Capital Project.
3. Changing the fund source for a Capital Project.
4. Changing the fiscal year requested for a Capital Project.
5. Adding a Capital Project or lease.

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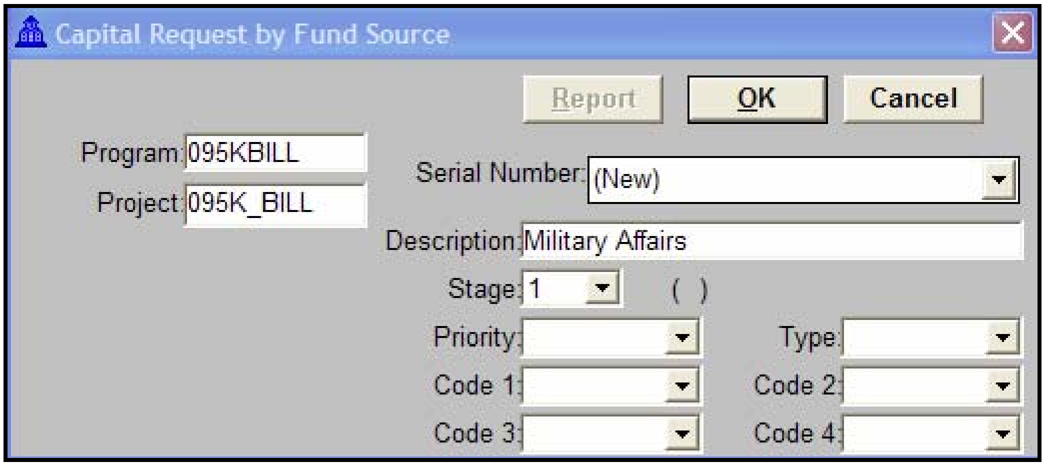
Capital Request by Fund Source - Outside the Form



Outside the Form

Step 1 All **BRASS** budget forms are accessed by selecting **BRASS → Budget Forms** on the main **BRASS** menu.

Step 2 Choose the **Capital Request by Fund Source** from the Budget Form Selection box and click <OK>. The "Outside of the Form" screen appears.

Step 3 Click in the *PROGRAM* field and then click on the drop-down arrow. Here you will choose the Appropriation unit "N" non-consolidating program. This Program code selection will always end in "BILL" as the last four digits. The "BILL" represents the Appropriation unit code.

Step 4 Click in the *PROJECT* field and then click on the drop-down arrow. Here you will choose the Appropriation unit Program. This Project code selection will always end in "_BILL" as the last five digits. The "_BILL" represents the consolidating level for the Appropriation unit code

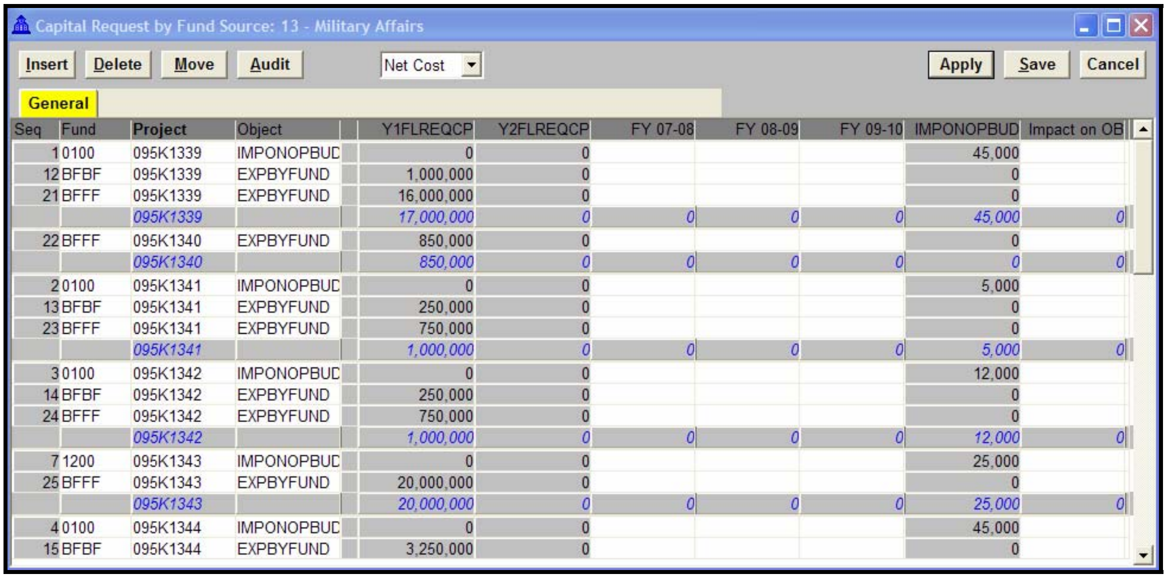
Step 5 Click in the *SERIAL NUMBER* field. Select <NEW>. Even though the capital project information has been transferred into **BRASS** for the Six-Year Capital Planning system, the two Capital Budget Request forms must be created and saved.

Step 6 Type in a title for this form in the *DESCRIPTION* field.

Step 7 Click the down arrow in the *STAGE* field.

Step 8 Select the stage in which you are working. The first time you open this form, you will select *<STAGE 1>.* Click <OK>. The form opens with the Description you entered at the top of the window preceded by the automatically generated serial number for the form.

Capital Request by Fund Source – Inside the Form



Capital Request by Fund Source: 13 - Military Affairs

Insert | Delete | Move | Audit | Net Cost | Apply | Save | Cancel

General

Seq	Fund	Project	Object	Y1FLREQCP	Y2FLREQCP	FY 07-08	FY 08-09	FY 09-10	IMPONOPBUD	Impact on OB
1	0100	095K1339	IMPONOPBUD	0	0				45,000	
12	BFBF	095K1339	EXPBYFUND	1,000,000	0				0	
21	BFFF	095K1339	EXPBYFUND	16,000,000	0				0	
		095K1339		*17,000,000*	*0*	*0*	*0*	*0*	*45,000*	*0*
22	BFFF	095K1340	EXPBYFUND	850,000	0				0	
		095K1340		*850,000*	*0*	*0*	*0*	*0*	*0*	*0*
2	0100	095K1341	IMPONOPBUD	0	0				5,000	
13	BFBF	095K1341	EXPBYFUND	250,000	0				0	
23	BFFF	095K1341	EXPBYFUND	750,000	0				0	
		095K1341		*1,000,000*	*0*	*0*	*0*	*0*	*5,000*	*0*
3	0100	095K1342	IMPONOPBUD	0	0				12,000	
14	BFBF	095K1342	EXPBYFUND	250,000	0				0	
24	BFFF	095K1342	EXPBYFUND	750,000	0				0	
		095K1342		*1,000,000*	*0*	*0*	*0*	*0*	*12,000*	*0*
7	1200	095K1343	IMPONOPBUD	0	0				25,000	
25	BFFF	095K1343	EXPBYFUND	20,000,000	0				0	
		095K1343		*20,000,000*	*0*	*0*	*0*	*0*	*25,000*	*0*
4	0100	095K1344	IMPONOPBUD	0	0				45,000	
15	BFBF	095K1344	EXPBYFUND	3,250,000	0				0	

Capital Request by Fund Source – Inside the Form

Inside the Form

When you open the Capital Request by Fund Source form, it will be pre-populated with the information from the Six-Year Capital Planning system. On the inside of the Capital Request by Fund Source form, there are seven columns: 4 white change columns and 3 gray "Capital Plan" columns. The four white columns represent the 3 requested fiscal years: FY 2007-08, 2008-09, and 2009-10 and the Impact on Operating Budget information required by the Branch Budget Request Manual.

Important Note: Since all of the Capital Projects for an Appropriation unit are in each form, it will be necessary to "organize" the form by Project. To do that, click on the column header *PROJECTS*. The form will sort all of the information by Capital Project.

At this point, you have two choices with this form.

- You may choose to change the data that came from the Six-Year Capital Planning system, such as the Fund Source, the dollar amounts, or the fiscal years, or
- You have determined that this capital project will not be a part of the agency biennial budget request and you want to essentially "zero out" the project from BRASS, so that it is not a part of the budget request**.**

Allowable Funds for Capital Project Requests

Fund Name	Fund Code
General Fund-Capital	**BFGF**
Tobacco Settlement – Capital	**BFTB**
Road Fund-Capital	**BFRD**
Restricted Funds-Capital	**BFRF**
Federal Funds-Capital	**BFFF**
Bond Fund-Capital	**BFBF**
Agency Bonds-Capital	**AGBD**
Other Funds-Cash-Capital	**BFOC**
Other Funds-Third Party Financing-Capital	**BFOT**

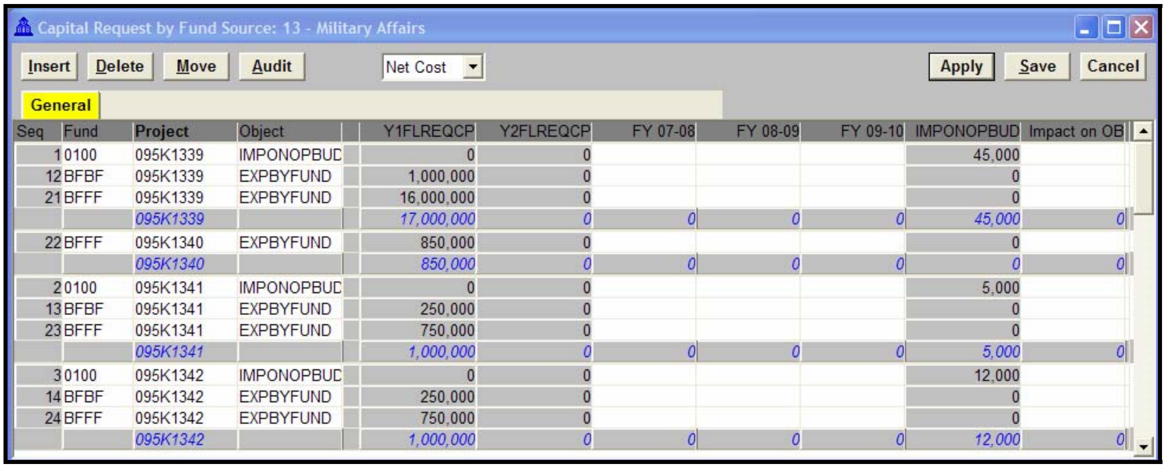
Important Note: Select ONLY the alpha Fund codes for capital projects.

The Funds that can be selected in BRASS from the drop-down box include “alpha” Fund codes for Capital Project fund sources and “numeric” Fund codes for Operating budget fund sources.

The alpha fund codes will serve another use: they represent the Revenue source codes in eMARS used for “Budgeted Funding.”

The numeric fund codes in the form are used only for the Impact on Operating Budget column. These fund codes reflect the Operating budget codes used elsewhere in **BRASS** (see page 2-14 for the list).

Capital Request by Fund Source – Inside the Form

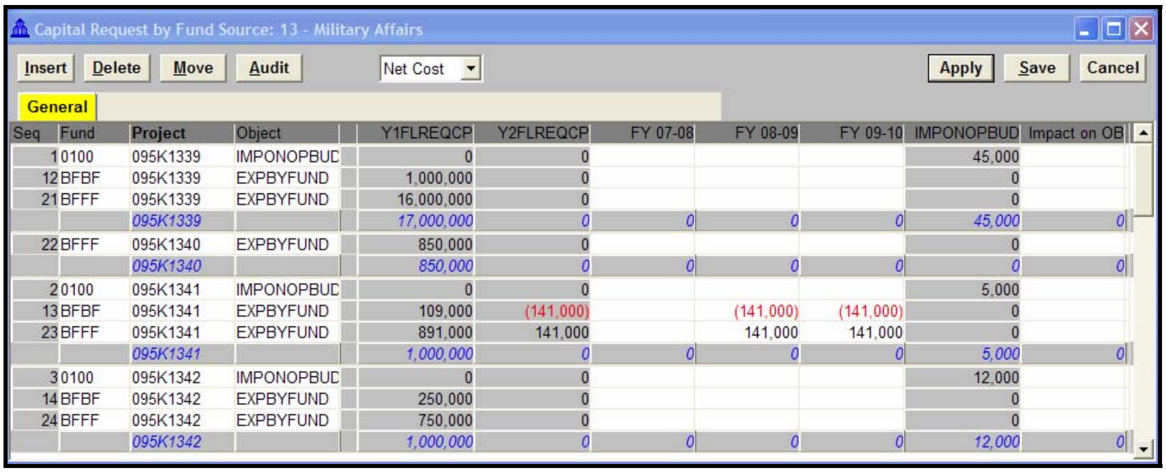


Capital Request by Fund Source: 13 - Military Affairs

Insert | Delete | Move | Audit | Net Cost | Apply | Save | Cancel

General

Seq	Fund	Project	Object	Y1FLREQCP	Y2FLREQCP	FY 07-08	FY 08-09	FY 09-10	IMPONOPBUD	Impact on OB
1	0100	095K1339	IMPONOPBUD	0	0				45,000	
12	BFBF	095K1339	EXPBYFUND	1,000,000	0				0	
21	BFFF	095K1339	EXPBYFUND	16,000,000	0				0	
		095K1339		*17,000,000*	*0*	*0*	*0*	*0*	*45,000*	*0*
22	BFFF	095K1340	EXPBYFUND	850,000	0				0	
		095K1340		*850,000*	*0*	*0*	*0*	*0*	*0*	*0*
2	0100	095K1341	IMPONOPBUD	0	0				5,000	
13	BFBF	095K1341	EXPBYFUND	250,000	0				0	
23	BFFF	095K1341	EXPBYFUND	750,000	0				0	
		095K1341		*1,000,000*	*0*	*0*	*0*	*0*	*5,000*	*0*
3	0100	095K1342	IMPONOPBUD	0	0				12,000	
14	BFBF	095K1342	EXPBYFUND	250,000	0				0	
24	BFFF	095K1342	EXPBYFUND	750,000	0				0	
		095K1342		*1,000,000*	*0*	*0*	*0*	*0*	*12,000*	*0*

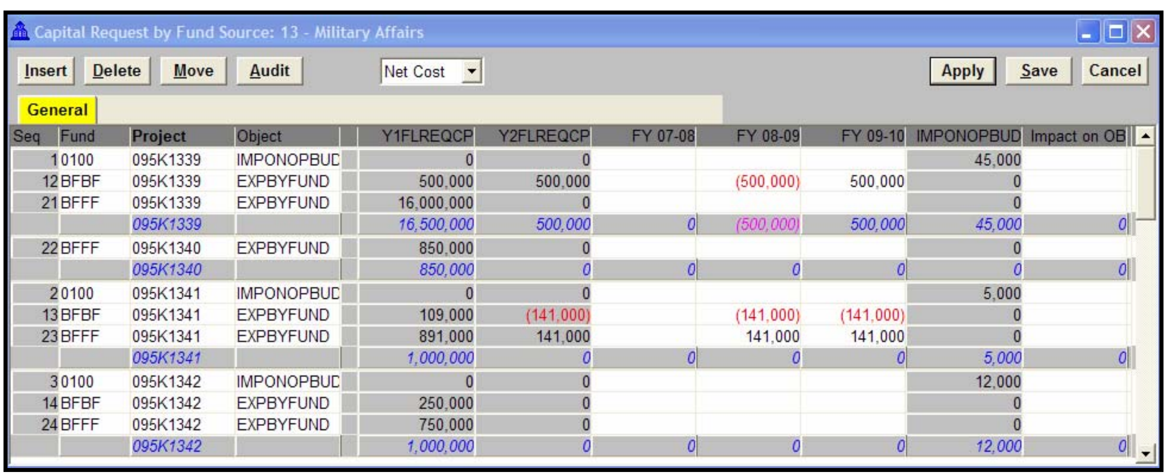


Capital Request by Fund Source: 13 - Military Affairs

Insert | Delete | Move | Audit | Net Cost | Apply | Save | Cancel

General

Seq	Fund	Project	Object	Y1FLREQCP	Y2FLREQCP	FY 07-08	FY 08-09	FY 09-10	IMPONOPBUD	Impact on OB
1	0100	095K1339	IMPONOPBUD	0	0				45,000	
12	BFBF	095K1339	EXPBYFUND	1,000,000	0				0	
21	BFFF	095K1339	EXPBYFUND	16,000,000	0				0	
		095K1339		*17,000,000*	*0*	*0*	*0*	*0*	*45,000*	*0*
22	BFFF	095K1340	EXPBYFUND	850,000	0				0	
		095K1340		*850,000*	*0*	*0*	*0*	*0*	*0*	*0*
2	0100	095K1341	IMPONOPBUD	0	0				5,000	
13	BFBF	095K1341	EXPBYFUND	109,000	(141,000)		(141,000)	(141,000)	0	
23	BFFF	095K1341	EXPBYFUND	891,000	141,000		141,000	141,000	0	
		095K1341		*1,000,000*	*0*	*0*	*0*	*0*	*5,000*	*0*
3	0100	095K1342	IMPONOPBUD	0	0				12,000	
14	BFBF	095K1342	EXPBYFUND	250,000	0				0	
24	BFFF	095K1342	EXPBYFUND	750,000	0				0	
		095K1342		*1,000,000*	*0*	*0*	*0*	*0*	*12,000*	*0*



Capital Request by Fund Source: 13 - Military Affairs

Insert | Delete | Move | Audit | Net Cost | Apply | Save | Cancel

General

Seq	Fund	Project	Object	Y1FLREQCP	Y2FLREQCP	FY 07-08	FY 08-09	FY 09-10	IMPONOPBUD	Impact on OB
1	0100	095K1339	IMPONOPBUD	0	0				45,000	
12	BFBF	095K1339	EXPBYFUND	500,000	500,000		(500,000)	500,000	0	
21	BFFF	095K1339	EXPBYFUND	16,000,000	0				0	
		095K1339		*16,500,000*	*500,000*	*0*	*(500,000)*	*500,000*	*45,000*	*0*
22	BFFF	095K1340	EXPBYFUND	850,000	0				0	
		095K1340		*850,000*	*0*	*0*	*0*	*0*	*0*	*0*
2	0100	095K1341	IMPONOPBUD	0	0				5,000	
13	BFBF	095K1341	EXPBYFUND	109,000	(141,000)		(141,000)	(141,000)	0	
23	BFFF	095K1341	EXPBYFUND	891,000	141,000		141,000	141,000	0	
		095K1341		*1,000,000*	*0*	*0*	*0*	*0*	*5,000*	*0*
3	0100	095K1342	IMPONOPBUD	0	0				12,000	
14	BFBF	095K1342	EXPBYFUND	250,000	0				0	
24	BFFF	095K1342	EXPBYFUND	750,000	0				0	
		095K1342		*1,000,000*	*0*	*0*	*0*	*0*	*12,000*	*0*

Changing entries in the form:

1. To change the **Fund,** click the <Insert> button. This will insert a blank line in the form. On the blank line, select the new Fund from the drop down list in the *Fund* column. In the *Project* column, select the same project number from the drop down list as the project you are changing the fund source on. In the *Object* column, select "EXPBYFUND". Enter the amount of the project in the appropriate Fiscal Year column(s). Return to the line with the wrong fund source. Enter the negative amount of the project in the appropriate Fiscal Year column to zero out the funding for the wrong fund.

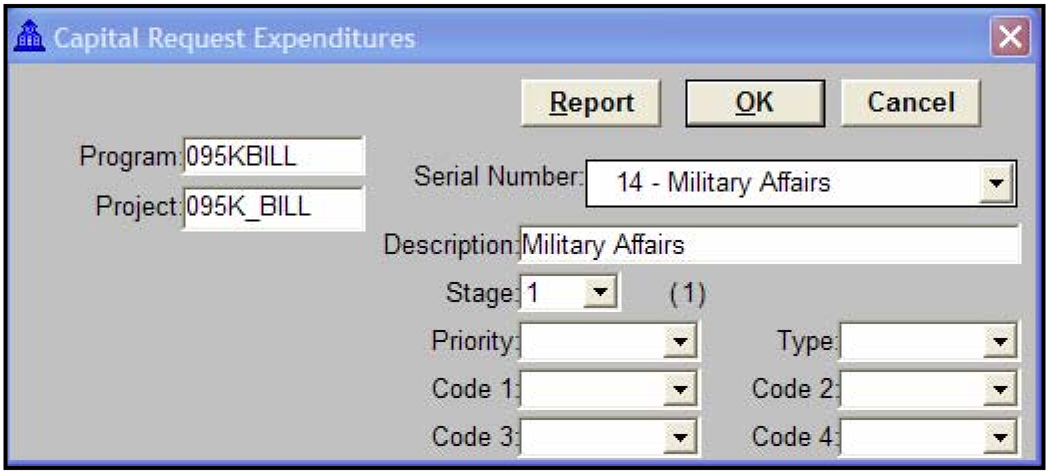
2. To change the **amounts,** click in the cell and enter the revised figures. If you want to reduce the amount, <u>then you must enter the "amount of reduction.</u>" If you want to increase the amount, <u>then you must enter the "amount of increase."</u> <u>**Do not**</u> insert a new line to change the amounts.

3. To change the fiscal year, click in the cell and enter the revised figure. Enter the "<u>amount of reduction</u>" in one year and the corresponding increase amount in the other year.

4. Click <APPLY> or <SAVE> when you are finished with the form

Unfortunately, the refresh option on the forms does not always work properly. If you have made multiple changes on the form and the numbers in the gray column look "weird". Save and re-open the form and the amounts in the gray columns should refresh.

Capital Request Expenditures - Outside the Form



Capital Request Expenditures Form

Outside the form

Step 1 All **BRASS** budget forms are accessed from the **BRASS→Budget Forms** menu.

Step 2 Choose the **Capital Request Expenditures** form from the Budget Form Selection box and click <OK>. The "Outside of the Form" Screen appears.

Step 3 *PROGRAM:* Click in the field and then click on the drop-down arrow. Here you will choose the <u>Appropriation Unit Program.</u> The Program code selection for the appropriation unit Program will always end in "BILL" as the last four digits. The "BILL" stands for the Appropriation unit code.

Step 4 Click in the *PROJECT* field and then click on the drop-down arrow. Here you will choose the Appropriation unit Program. This Project code selection will always end in "_BILL" as the last five digits. The "_BILL" represents the consolidating level for the Appropriation unit code

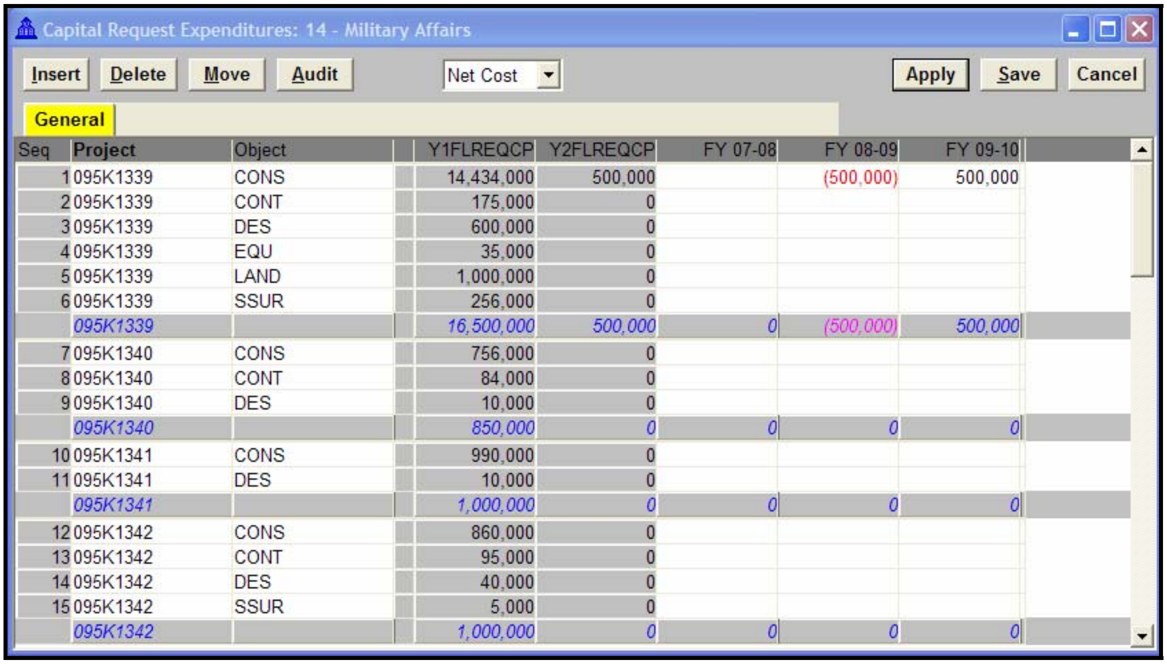
Step 5 *SERIAL NUMBER:* Click in the field and select <NEW>. Even though the capital project information has been transferred into **BRASS** from the Six-Year Capital Planning system, every capital project requires that the Capital Budget Request forms be created.

Step 6 *STAGE*: Click the down-arrow in the field and select Stage 1.

Step 7 *DESCRIPTION*: Type a description for this form in the field.

Step 8 Click <OK>.

Capital Request Expenditures - Inside the Form


Capital Request Expenditures: 14 - Military Affairs

Insert | Delete | Move | Audit | Net Cost | Apply | Save | Cancel

General

Seq	Project	Object	Y1FLREQCP	Y2FLREQCP	FY 07-08	FY 08-09	FY 09-10
1	095K1339	CONS	14,434,000	500,000		(500,000)	500,000
2	095K1339	CONT	175,000	0			
3	095K1339	DES	600,000	0			
4	095K1339	EQU	35,000	0			
5	095K1339	LAND	1,000,000	0			
6	095K1339	SSUR	256,000	0			
	095K1339		*16,500,000*	*500,000*	*0*	*(500,000)*	*500,000*
7	095K1340	CONS	756,000	0			
8	095K1340	CONT	84,000	0			
9	095K1340	DES	10,000	0			
	095K1340		*850,000*	*0*	*0*	*0*	*0*
10	095K1341	CONS	990,000	0			
11	095K1341	DES	10,000	0			
	095K1341		*1,000,000*	*0*	*0*	*0*	*0*
12	095K1342	CONS	860,000	0			
13	095K1342	CONT	95,000	0			
14	095K1342	DES	40,000	0			
15	095K1342	SSUR	5,000	0			
	095K1342		*1,000,000*	*0*	*0*	*0*	*0*

Inside the Form

The form opens with the Description you entered at the top of the window preceded by the system-generated Serial number for the form.

The Object lines that appear in the form represent the Cost Elements from the Six-Year Capital Planning system. Each code that can be selected in the Object field matches the selections identified in the 2008-10 Branch Budget Request Manual.

Only "Construction" and "Information Technology" capital projects include Cost Elements. These Cost elements will be transferred from the Six-Year Capital Planning system. Do not enter any Cost Element information for Capital Equipment or Capital Leases.

Changing the information in this form is the same procedure as in the other Capital Budget Request form.

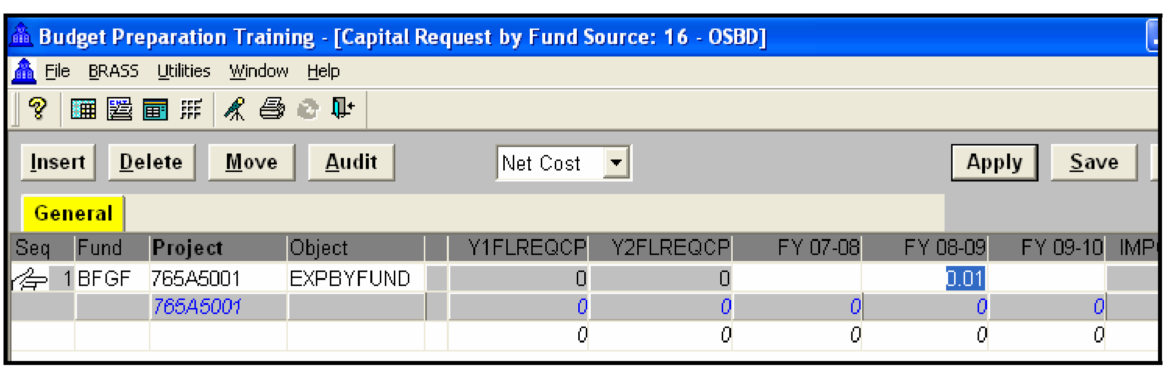
Important Notes:

- Since all of the Capital Projects for an Appropriation unit are in each form, it will be necessary to "organize" the form by Project. To do that, click on the column header *PROJECTS*. The form will sort all of the information by Capital Project, and make the information in the form more manageable.
- If you have an existing project that requires re-authorization and no new, additional funding (see definitions in the 2008-10 Budget Instructions), or a capital lease project, the dollar value associated with that project is the value .01. Entering the number .01 is necessary to get projects that require no new money into the system appropriately. The .01 figure will be pre-populated from the Six-Year Capital Plan for Capital Projects identified as re-authorizations and no new, additional funding.

Capital Leases

Capital lease projects will not be present in the form when you first open it, as those Capital Projects do not come into **BRASS** from the Six-Year Capital Plan.

Blank Capital Project codes have been provided to you so that these projects can be identified in the Projects Information Table (discussed later). These Capital Lease Projects must also have .01 entered in the Capital Request by Fund Source form.



How to Remove a Project from the Agency Capital Projects Request.

If you have determined that a capital project brought in from the Six-Year Capital Planning system will not be a part of the agency's budget request, then both Capital Budget Request Forms must be opened for that project and the amounts from the Six-Year Capital Plan deducted.

If you want to "remove" a number (to make it 0), you must enter a "change amount" that makes the amount equal to 0. Example: if the Six-Year Capital Plan amount is $1,000,000, then you will enter "-$1,000,000" to change the project to $0. The 0 will display in the gray columns when you have entered the correct change amount. If you do not change the amount to zero, then the project will still be in your budget request.

Topic 4 – Information Tables

The purpose of this topic is to discuss Information tables in **BRASS** and how end users will enter information into **BRASS** Information tables and access information from **BRASS** Information tables.

Topic Objectives

After completing this topic, you will be able to:

- Describe the use of **BRASS** Information tables in the biennial budget request process,
- Understand how the **BRASS** Information tables are organized,
- Understand the four **BRASS** Information tables that will be used for the budget request process, and
- Understand how the Embedded Object (OLE) functionality will be used in preparing and submitting a budget request, and how to perform these tasks.

Overview of Information tables in the biennial budget request process

In the introductory topic we discussed the two ways that users enter information into **BRASS**: through Budget forms and through Information tables. In Topic 2 - **BRASS** Chart of Accounts, we discussed the hierarchical tables (Fund, Program, Projects, ABR, and Grant). Each table has an Information table. You will enter information into four of those Information tables: Program, Projects, ABR, and Grant tables.

The 2008-10 Budget Instructions mandate the submission of a significant amount of non-financial information in each agency's budget request. Capital project budget requests must include substantial amounts of specific information. Additional Budget requests must include various types of information, including justifications and descriptions. Baseline Budget requests must include justifications and descriptions. Roll-up or consolidated levels of an agency's budget request must include narrative and other information. Federal Assistance Program Records and Restricted Funds Records must include information that does not fit into **BRASS** Budget forms.

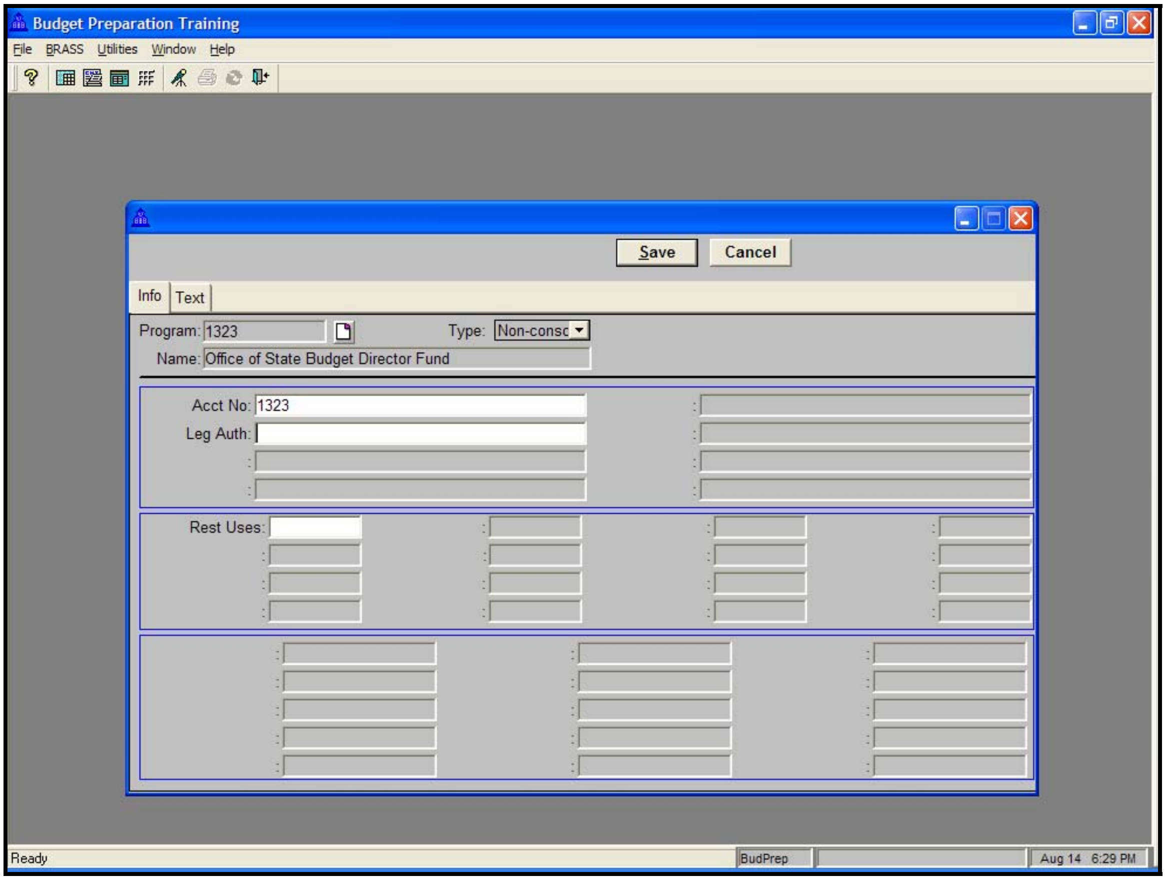
It was the intentional design of the eMARS Budget System to capture the majority of this information inside a single database, even though it did not fit into the use of **BRASS** budget forms. Having much of this information inside the **BRASS** database was a very important component of the design of the system and the Commonwealth's use of **BRASS**.

Information Table Organization

The **BRASS** Information tables are organized by "records." Each Program has a record in the Program Information table. Each Capital Project has a record in the Projects Information table. Each Additional Budget Request item has a record in the ABR table. Each record is unique and has a code and a name. These are the same codes that we discussed in the **BRASS** Chart of Accounts and are the same codes you will select when entering forms, pulling up spreadsheet views, and selecting reports.

Information table records exist for every item in the Program, Projects, ABR, and Grant Information tables. Both Consolidating and Non-consolidating units in each of these tables have Information table records. For example, there is a Program table record for the Appropriation unit roll-up. There is also a Program table record for a Program roll-up.

INFORMATION RECORD



There are five main elements of each Information table record:

- The code for each record and whether that record is Consolidating or Non-consolidating,
- The name for each record,
- Entry fields-Code tables, Description fields, and Value fields,
- An Embedded Object icon (OLE), and
- Text boxes.

These five elements are organized in **BRASS** with two tabs. These two tabs are labeled “Info” and “Text.”

The Code Field and the Type Field

The first field of an Information table record is its code. In the example on the opposite page for a Program table record, you see “Program” in the upper left-hand side of the screen. In the Program information table, this field will always be grayed out and users will not be able to change the name. For the Projects table, ABR table and the Grant table, users will have the ability to create or change the names for those records. Beside the Program field is the “Type: field. This field identifies whether the Program code is a consolidating or non-consolidating code.

Fields on the Information Table Record

The fields below the name will have labels that indicate their particular relationship to information required in a budget request. They are divided into three sections of fields. Later in this topic, we will walk through each of the fields for the Program, Projects, ABR, and Grant tables.

Note in the screen shot of the Program Information table some fields have labels relating to the Budget Instructions and other fields are blank. Those blank fields will not be used and they will appear gray. You will not be able to enter information into them.

The upper section provides you with a pre-defined drop-down box with selections made by the user. The fields in the other two section are free-form fields with the ability to enter between 18 and 48 characters in each field.

Embedded Object Icon

Each Information table has an Embedded Object icon located just to the right of the Code field in the upper left hand of the window. This Embedded Object icon allows users to attach one Microsoft file such as a Word or Excel file to each **BRASS** Information table record. We refer to this ability as "OLE" which stands for Object Linking and Embedding. The Commonwealth chose to use embedding rather than linking. Embedding a file in an Information table record means that the file resides within the **BRASS** database.

The files that you will attach, or embed, using the Embedded Object icon will be Microsoft Excel or Word files created by your agency or templates completed by your agency. Templates will be available on the OSBD website at www.osbd.ky.gov.

Text Boxes

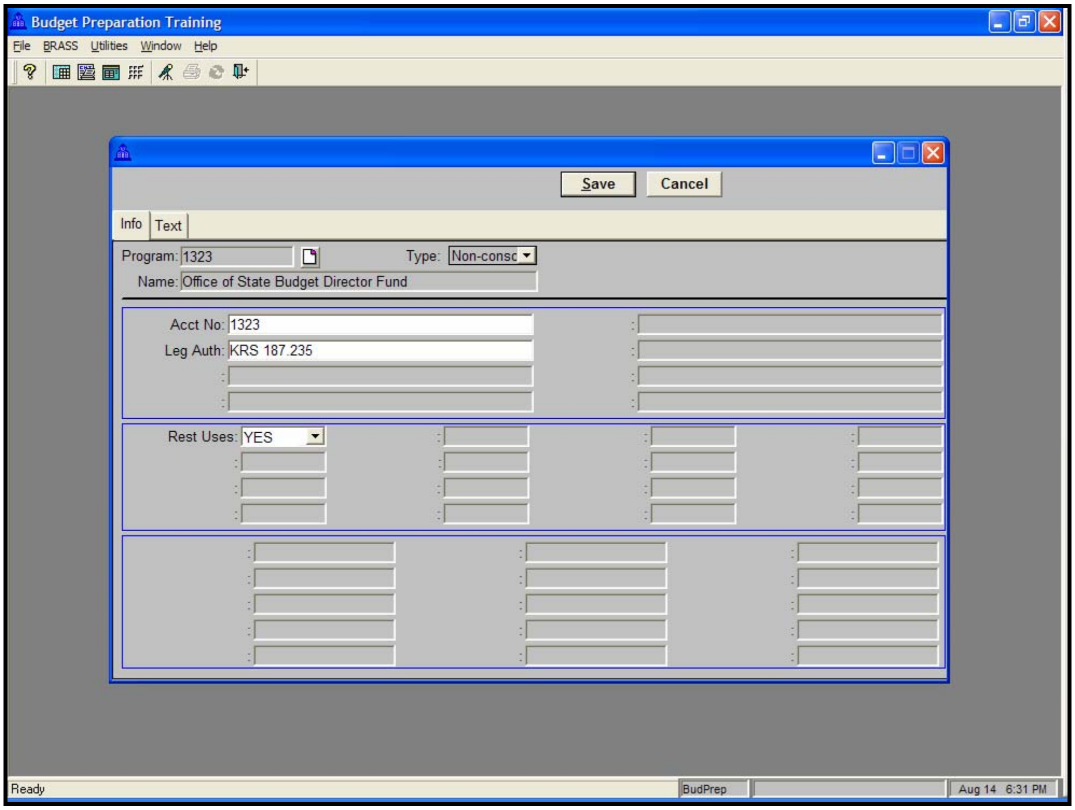
For the 2008-10 Budget request process, the Commonwealth chose to use the text boxes within each Information table record for limited uses. For many of the required reports that involve narrative information, such as the Program Narrative/Documentation Record: the A-4, and all of the B-4 Reports (Additional Budget requests (Growth, New, Expansion, Fund Replacement)), that information will be attached using the Embedded Object and a Microsoft Word document. We will cover each of the areas where the use of the Embedded Object will be required for an agency's biennial budget request.

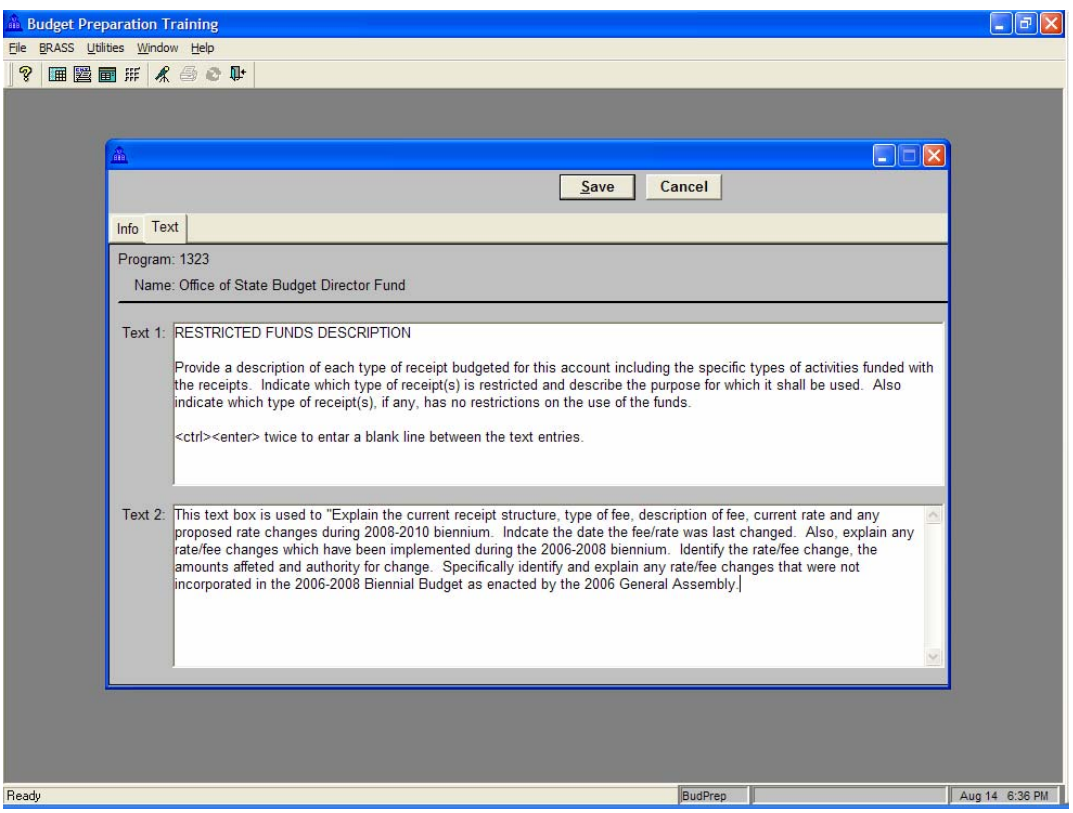
The Program Information Table

The Program table in **BRASS** is comprised of the consolidating and non-consolidating Program codes for each agency. Since this table represents the components of each agency's budget request structure, the Program Information table will be used in two main ways:

- To answer some of the questions required on the Restricted Funds Record: Report E
- To attach the Program Narrative/Documentation Record: Report A-4 to each Program and Subprogram as well as for each appropriation unit and each Cabinet (where applicable).

Information Record



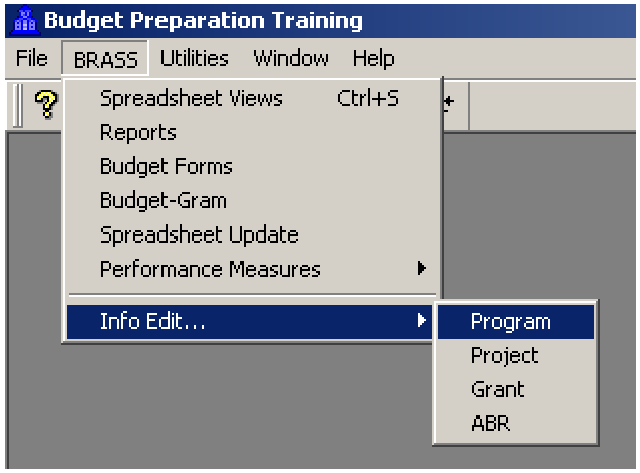


Use of the Program Information Table for the Operating Budget: Restricted Funds Record Information

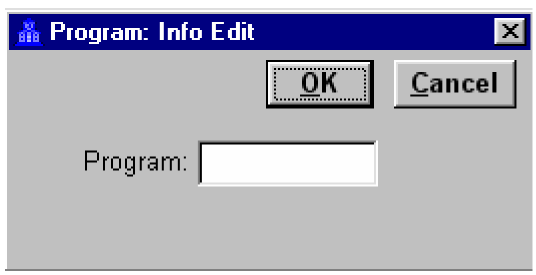
The Budget Instructions request this report to be completed for each Restricted fund, on-budget cash control fund. The term “on-budget cash control fund” means each eMARS Financial System cash control fund for fund codes 1300 through 3800 in the Funds listing provided in Topic 2. There is a Program Information table record for every on-budget cash control fund. You will choose the appropriate Program code to enter this information in the Program Information table.

The information provided in each cash control fund Program table record will be combined with the information from the historical data and from the E-Restricted Funds and E-Restricted Receipts budget forms to produce the E Restricted Funds Record Report required in an agency’s budget request submission. They will be pulled together to appear like the **Restricted Funds Record: Record E Report** represented in the 2008-10 Budget Instructions.

Selecting the Appropriate Information Table



Accessing Info Edit



Let’s do a walk-through of the Program Information table for the Restricted Funds information**.**

Accessing a Program Information Table Record

Like Budget Forms, **BRASS** Information table records are accessed through the main **BRASS** menu. There is an Outside of the Record screen and the Information table record itself much like the outside of a form and the inside of a form.

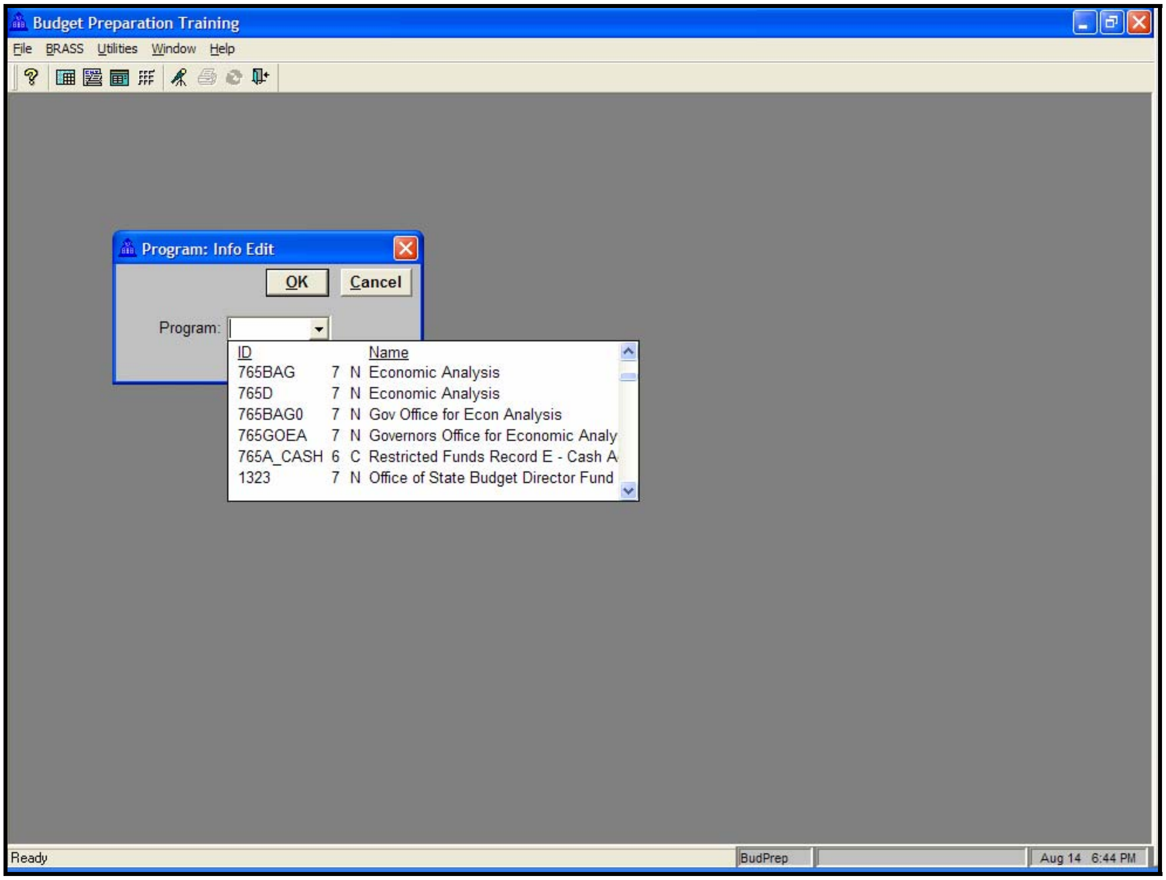
Step 1 Select - **BRASS**

Step 2 Select - **Info Edit**

Step 3 Select - **Program**

Step 4 A selection window appears with the label **Program: Info Edit**. The one field in the window provides you with a drop-down box to select the appropriate cash control fund code.

Accessing a Program Information Table Record



Always select the **BRASS** codes for non-consolidating (N) cash control fund. The code for the cash control fund will be the same as it is in the eMARS system. Example: 1323. The cash control funds are located at the bottom of each Appropriation unit's Program table within a Program labeled: Restricted Funds-Record E-Cash Accounts.

Step 5 Click <OK>.

Field-by-Field Walkthrough

There are only a few items that are entered for each Restricted Fund on-budget cash account on each applicable Program Information table record. **BRASS** only allows a limited number of characters for field names in an Information table. This will help you interpret the **BRASS** field names to those items required by the Budget Instructions.

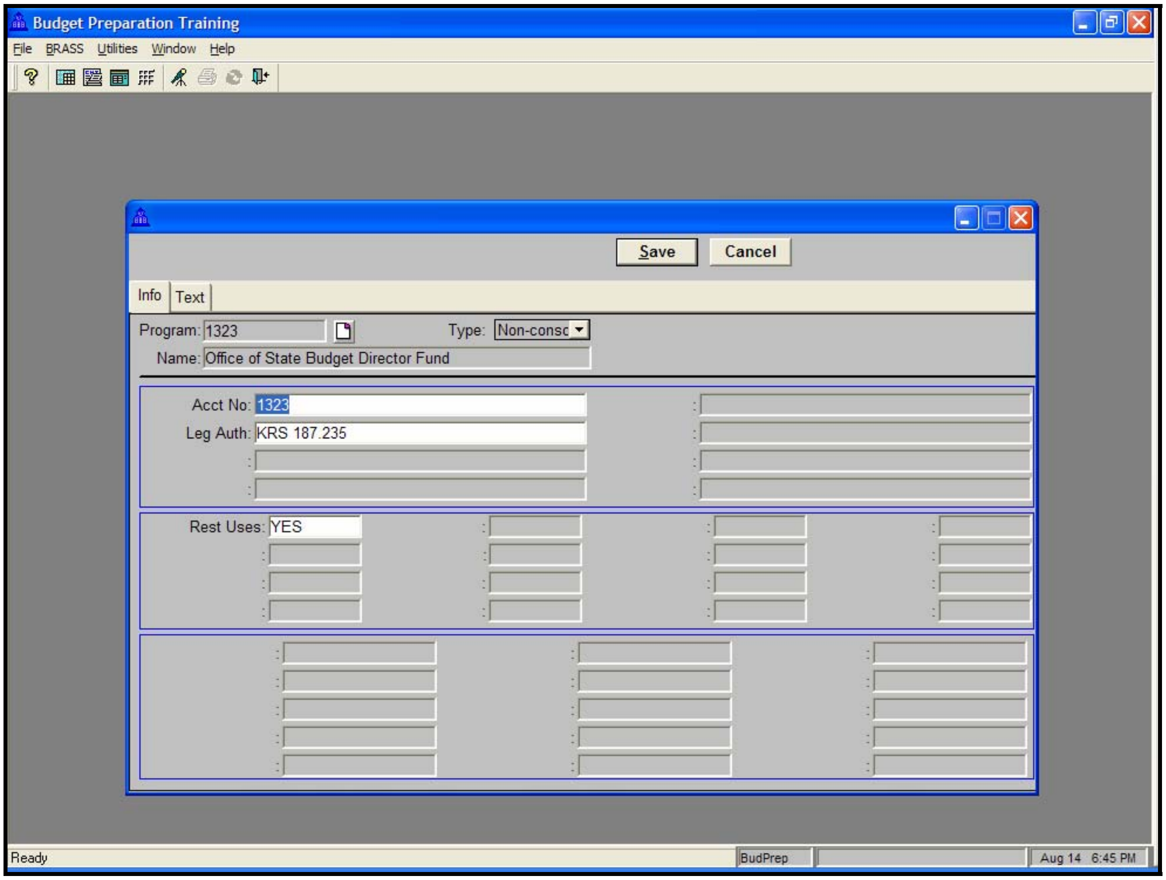
Name

The name of the Program record for each Restricted Fund on-budget cash account will be pre-defined already in the Program table. These are the titles of each cash control account.

Acct No - The Acct No field is a Description field.

Step 6 Enter the fund code in the **Acct No** field.
Example: 1323
(This will be pre-populated as part of the program table design.)

Restricted Fund Cash Account Example



Example 1: 1323

Leg Auth - The Leg Auth is a Description field.

Step 7 Enter Legal Authority description in the **Leg Auth** field.
Example: KRS 187.325

Enter the specific legal authority, which governs the receipt and expenditure of the Restricted Funds (statutes, administrative regulations, or other legal requirements)

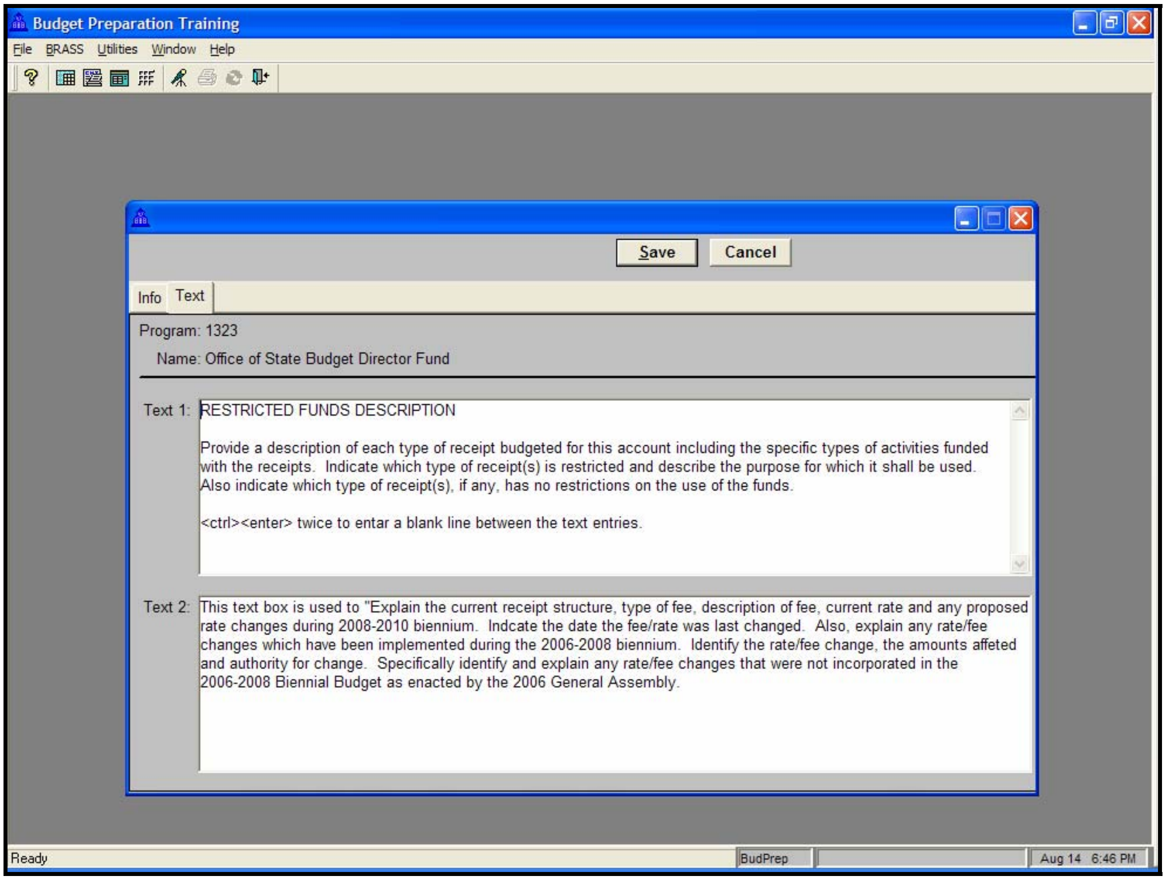
Rest Uses - The Rest Uses field is a Code table field.

Step 8 In the **Rest Uses** field, click on the right side of the field (in the white box) and a drop-down box appears with the choices to select.
Example: Select Yes

From this field you will select ”Yes” or “No” to the Budget Instructions question whether these funds have Restricted Uses.

Step 9 In the upper left-hand side of the screen, click on the **Text tab.**

Text Tab and Fields



Step 10 In the **Text 1** field, answer the following **"Provide a description of each type of receipt budgeted for this account including the specific types of activities funded with the receipts. Indicate which type of receipt(s) is restricted and describe the purpose for which it shall be used. Also indicate which type of receipt(s), if any, has no restrictions on the use of the funds.**

Step 11 Tab to the **Text 2** field. Enter the answer to the question at the bottom of the Restricted Funds Record in the Budget Instructions: "**V. Explain the current receipt structure, type, rate and any proposed changes during the 2008-10 biennium. Also, explain any rate/fee changes, which have been implemented during the 2006-08 biennium. Identify the rate/fee change, the amounts affected and authority for change. Specifically identify and explain any rate/fee changes that were not incorporated in the 2006-2008 Biennial Budget as enacted by the 2006 General Assembly by changes in the rates/fees, amounts affected, and legal authority."**

IMPORTANT NOTE: The two text boxes in each Information table do not offer standard word processing features. **Hitting Enter will only save the information you entered.**

<u>Tips on Entering Narrative in the Text Boxes</u>:

- To insert a new line: Hit **<Ctrl><Enter>**
- To cut and paste information from a Microsoft document: Highlight information in the originating document, **Edit/Copy** or right-click on the mouse and select **Copy**, place cursor in **BRASS** text box at the desired location and **Control<V>** to paste the information or right-click on the mouse and select **Paste**. Take care to not overwrite information already entered into the text box.

Remember, the formatting of information pasted into a **BRASS** text box from elsewhere may appear different in the **BRASS** text box.

Step 12 When you are finished, click on <SAVE> and the information will be saved into the database and the Information table record will close.

The information entered for each on-budget Restricted Fund cash account in the Program Information table will be combined with the fiscal information that came into **BRASS** from the historical data and the E forms information entered into the **BRASS** form for each on-budget Restricted Fund cash control account.

Use of the Program Information Table to Record Legal Authority for each Program/Subprogram

Enter the statutory or other legal citation for Program and/or Subprogram.

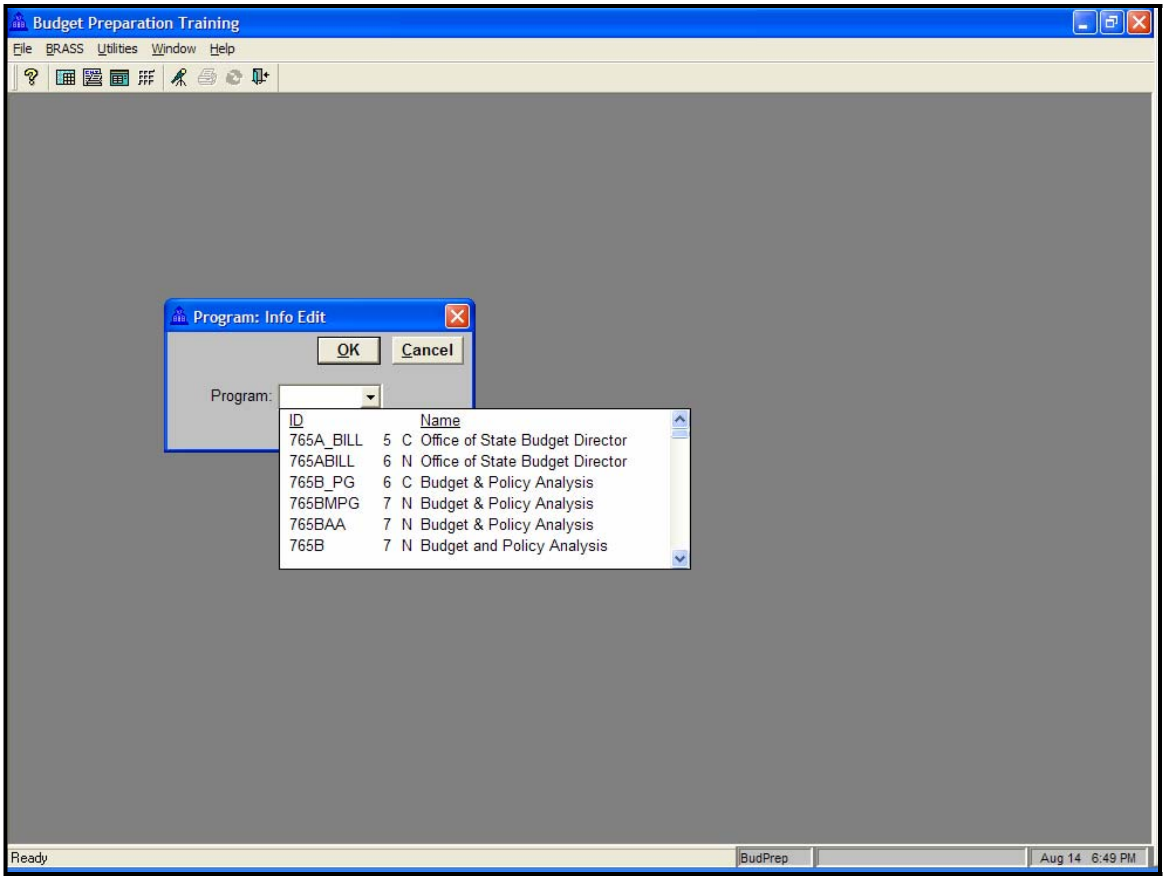
Just as you enter this information for each Cash Control Fund, you must enter the appropriate statutory or other legal citation for each Program and/or Subprogram in the **Leg Auth** field for each "_PG" and "_SP" Program Table record.

Program Information Table—Using the Embedded Object

The second use of the Program Information table for agency budget requests is to attach a Microsoft Word document for each A-4 Program narrative/Documentation record required in the Budget Instructions. Attaching the A-4 record for each Program/Subprogram is required.

Since the attaching of a Microsoft Word document is a critical element of this portion of the Information Table topic, we will go through the steps of attaching a Microsoft Word document using the **Embedded Object** in the Program Information table.

Selecting the Appropriate Information Table



Attaching a Microsoft Word document to a record in the Program Information tables

The steps are the same for any of the other **BRASS** Information tables.

Important Note—

Attach the A-4 narrative/documentation to the following Program table records:

Cabinet Level Roll-up A-4

Select the Level 3 C (consolidating) record (CB51_CAB)

Appropriation Level Roll-up A-4

Select the Level 5 C (consolidating) record
(531B_BILL)

Program Level Roll-up A-4

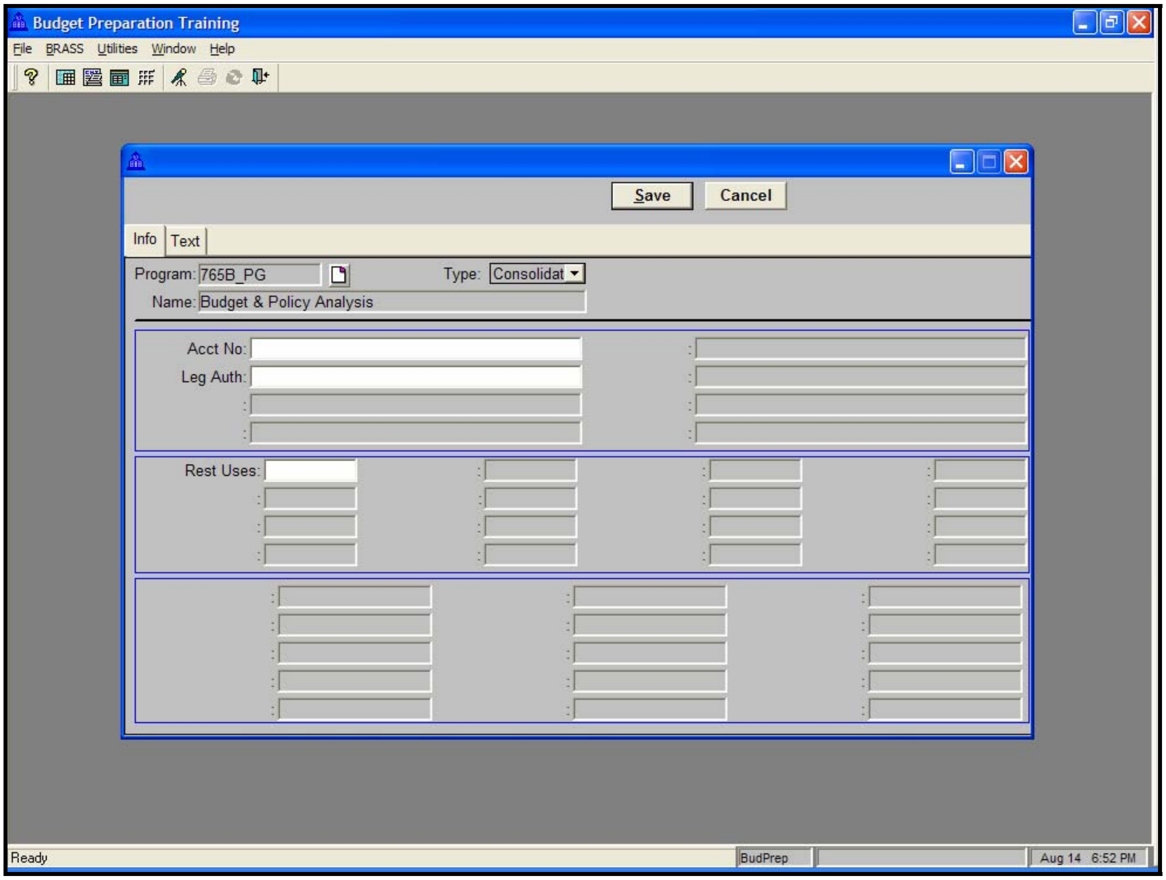
Select the Level 6 C (consolidating) record
(531K_PG)

Subprogram Level Roll-up A-4

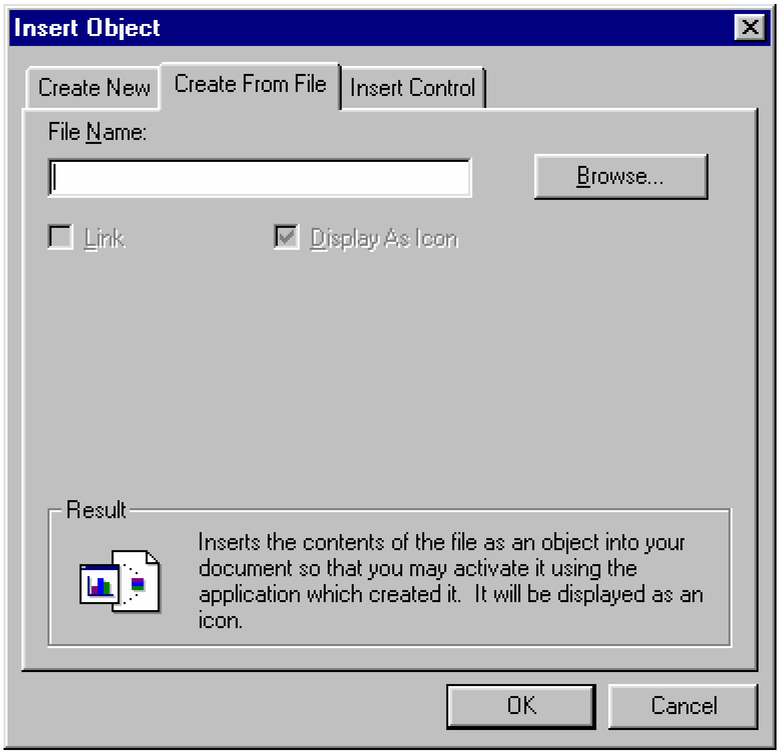
Select the Level 7 C (consolidating) record
(531BAA0_SP)

Always select a Consolidating record for attaching the A-4 Microsoft Word document for each of the above levels. You will NEVER select a Non-consolidating record when attaching the A-4 document.

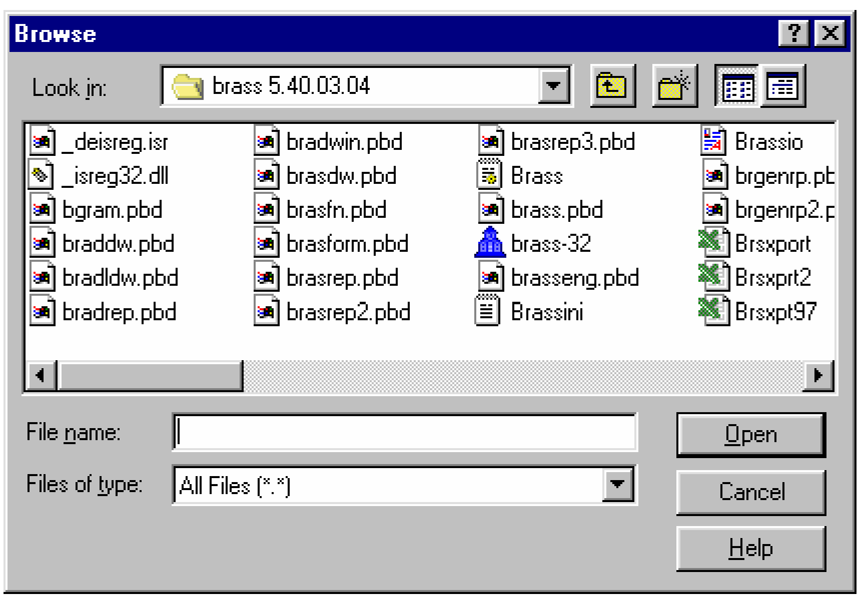
Information Edit Tables and OLE



Step 1 To attach an existing document on your desktop or shared directory, activate the Embedded Object by clicking on the small document-like icon located next to the Program code field. This should bring up the Insert Object screen.

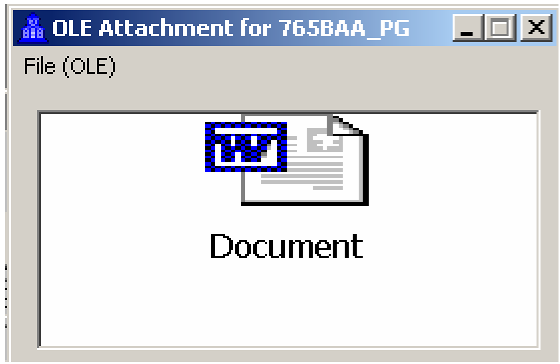


Step 2 Select the "**Create from file**" tab.

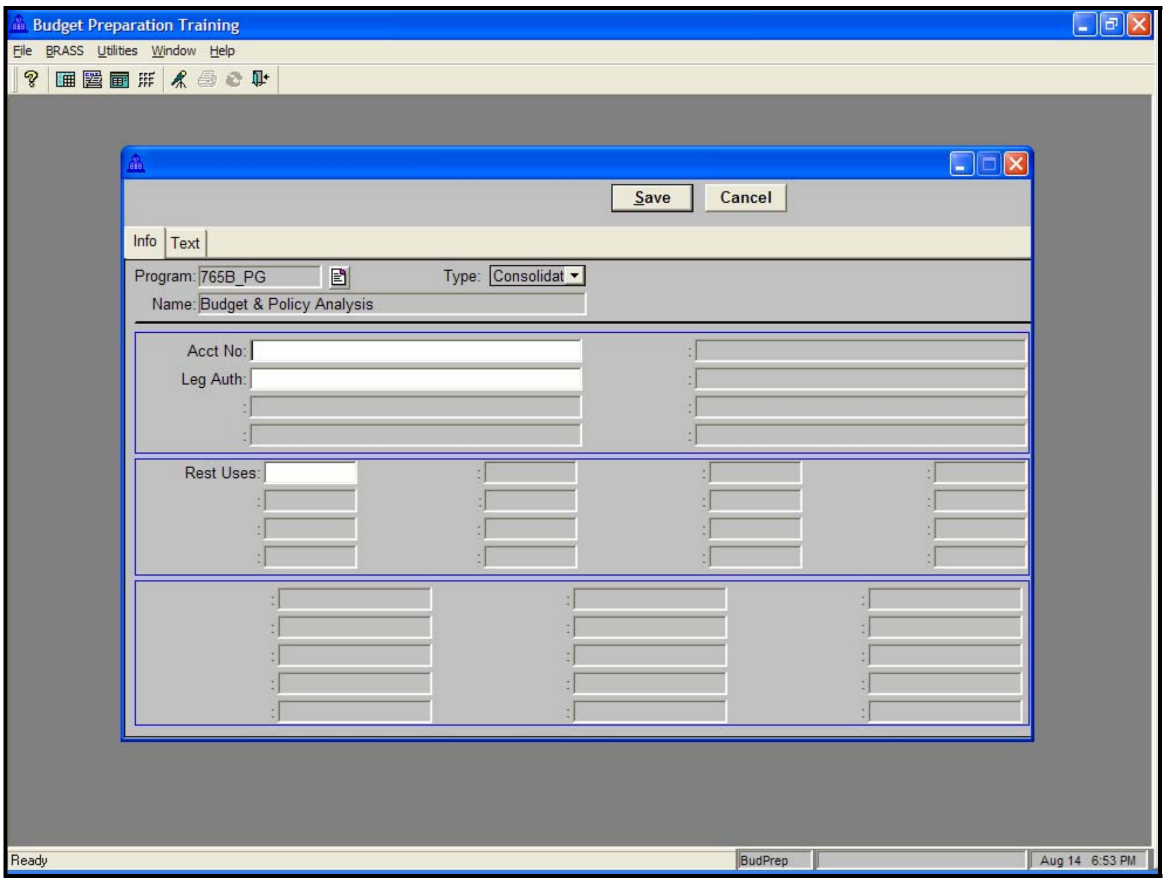


Step 3 Select the browse button and a browse window will appear that will allow you to navigate to the document file you wish to embed. Highlight the desired file and select "**Open**."

Step 4 The filename you selected will now appear in the Filename field of the Insert Object screen.



Step 5 Click <OK>. The file is now embedded in the OLE.



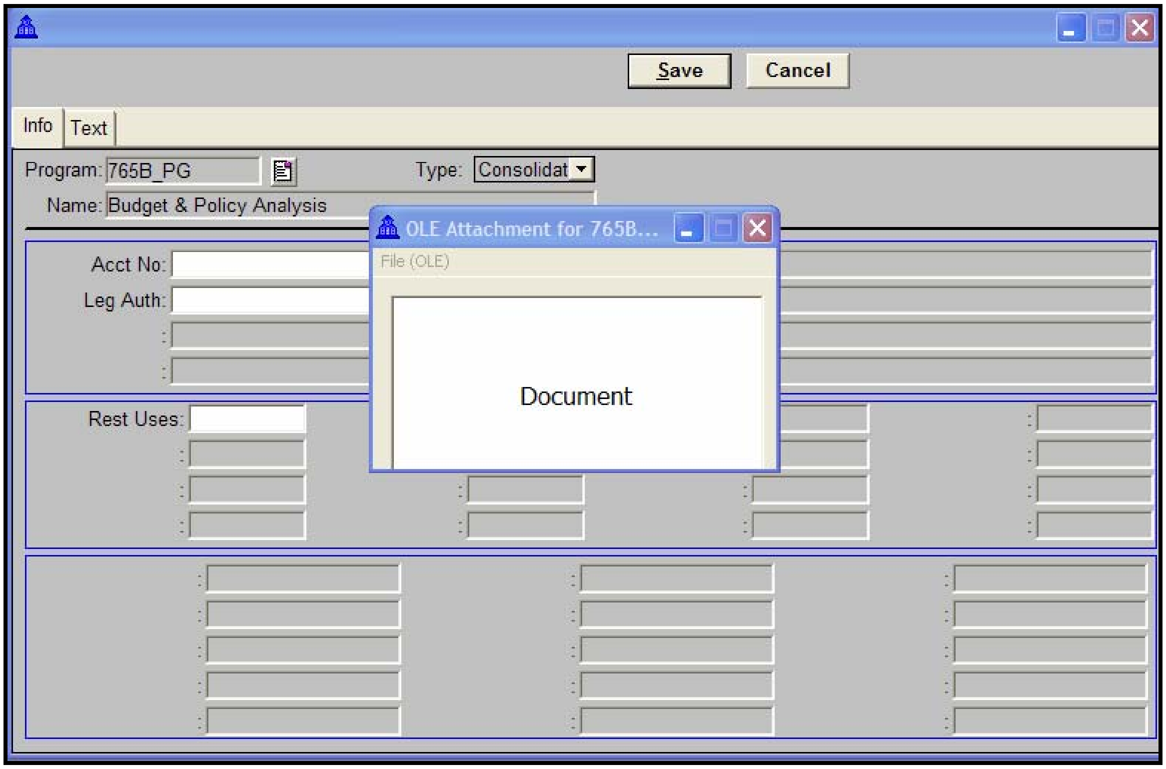
Step 6 In the OLE window, click <File> <SAVE and CLOSE>. The OLE window closes. Notice how the OLE icon changed appearance.

Step 7 Click <SAVE> on the Info Edit Record and the OLE screen will close.

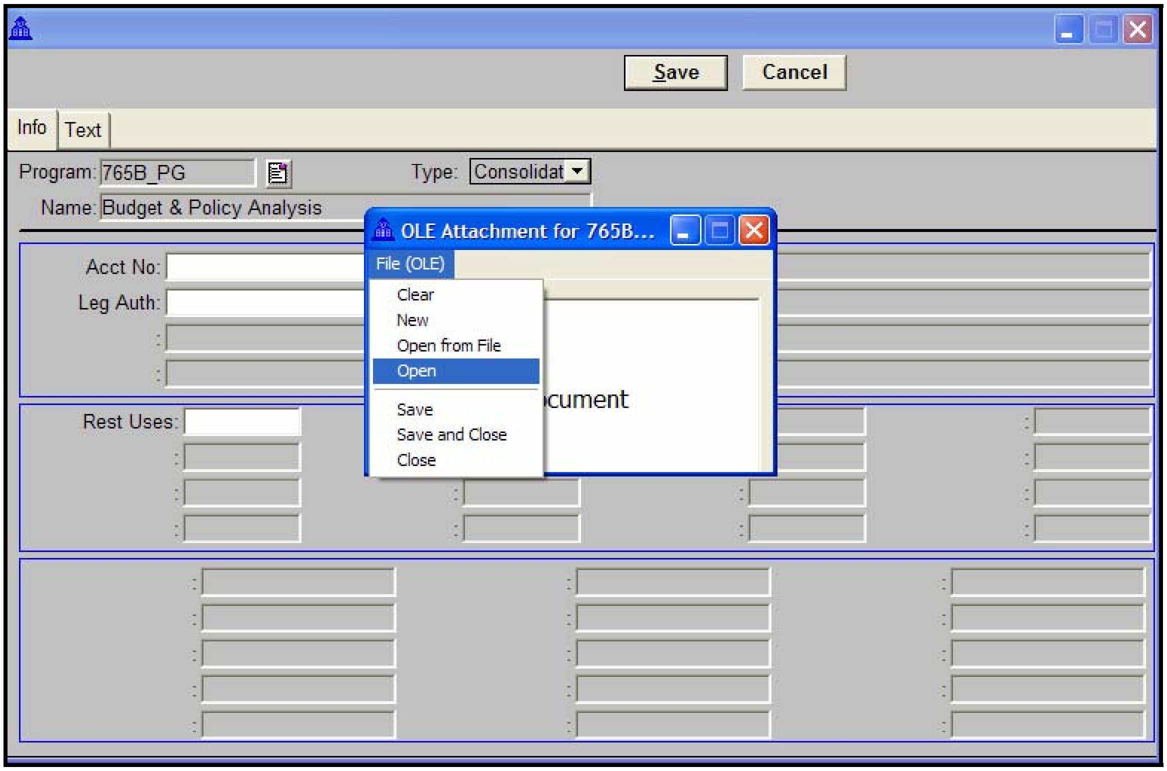
Accessing a Word Document already attached to an Information Record:

Step 1 Select **Info Edit** from the **BRASS** main menu.

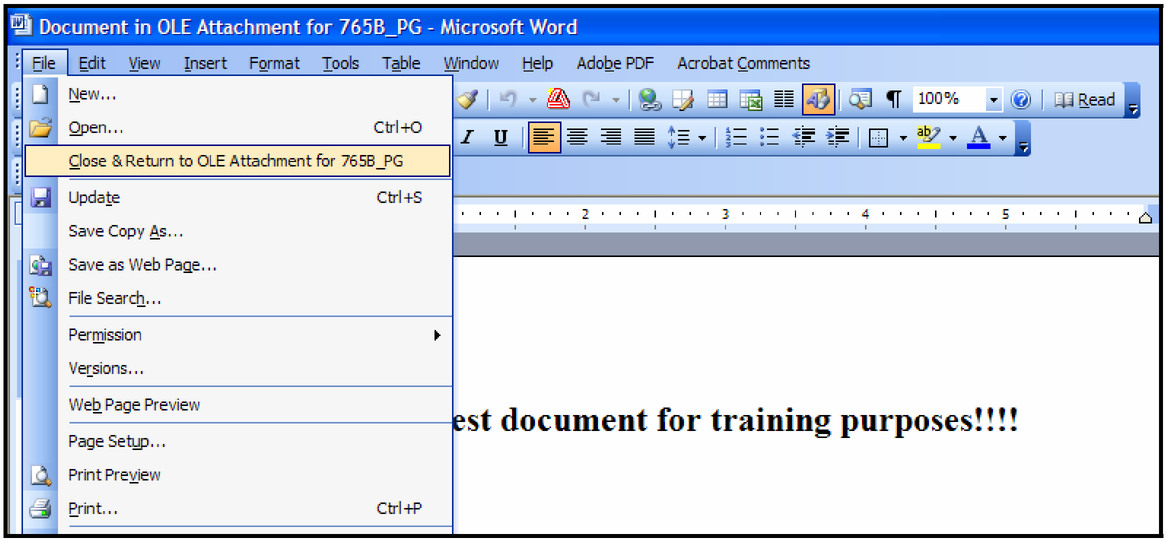
Step 2 Select the appropriate information table (in this case Program). This should bring up the Info Edit entity record selection screen.



Step 3 Select the appropriate Information Record/Entity by highlighting it within the drop-down box and clicking on <OK>. This will bring up the Information Record for the entity you selected. Notice that the document-like icon no longer appears blank.



Step 4 **Single-click** on the Embedded Object icon to bring up the OLE window. Select <File(OLE)> - <Open> and the document will open.



Step 5 Make any changes necessary and select <File> - <Close and Return to OLE Attachment> and this will close the **"Microsoft Word"** document.

Step 6 Select <File> - <Save and Close> to return to the Program Information Table window.

Step 7 Select <Save> to close the Program Information Table window and save any changes you have made.

Any changes made to an embedded document will not be reflected on other versions of the document located outside of BRASS.

2008-2010 KENTUCKY BRANCH BUDGET
Operating Budget Request: Restricted Funds Record
(All requested columns rounded to the nearest $100)

OPERATING BUDGET RECORD E

Agency: _______________
Appropriation Unit: _______________

Governmental Branch:
Cabinet/Function:

I. FUND SOURCE DATA

Account Title: ***Name***
EMARS Fund No.: ***Acct No***
Legal Authority Citation: ***Leg Auth***
Statute
Administrative Regulation
Other

II. RESTRICTED FUNDS DESCRIPTION: ***Rest Uses***

Text Box 1

III. RECEIPT STRUCTURE	**Actual FY 2005-06**	**Actual FY 2006-07**	**Budgeted FY 2007-08**	**Requested FY 2008-09**	**Requested FY 2009-10**
Receipts by Revenue Source Code: **(Both Revenue and Non-revenue)**					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
Total Receipts (Revenue and Non-revenue)	**0**	**0**	**0**	**0**	**0**

BRASS - Restricted Receipts Form

IV. RESTRICTED FUNDS BUDGET SUMMARY	**Actual FY 2005-06**	**Actual FY 2006-07**	**Budgeted FY 2007-08**	**Requested FY 2008-09**	**Requested FY 2009-10**
(A) Resources:					
Balance Forward					
Existing Structure					
Revised Structure					
Non-Revenue Receipts					
Total Resources					
(B) Expenditures:					
Baseline Expenditures					
Defined Calculations Expenditures					
Additional Budget Expenditures					
Total Expenditures					

BRASS - Restricted Funds Form

V. Explain the current receipt structure, type of fee, description of fee, current rate and any proposed rate changes during 2008-2010 biennium. Indicate the date the fee/rate was last changed. Also, explain any rate/fee changes which have been implemented during the 2006-2008 biennium. Identify the rate/fee change, the amounts affected and authority for change.
Specifically identify and explain any rate/fee changes that were not incorporated in the 2006-2008 Biennial Budget as enacted by the 2006 General Assembly. ***Text Box 2***

The Grant Information Table

You will use the Grant Information table to enter information for each Federal Assistance Program Record. This information will be combined with the G Budget form data to provide the G form Report required in your agency budget request.

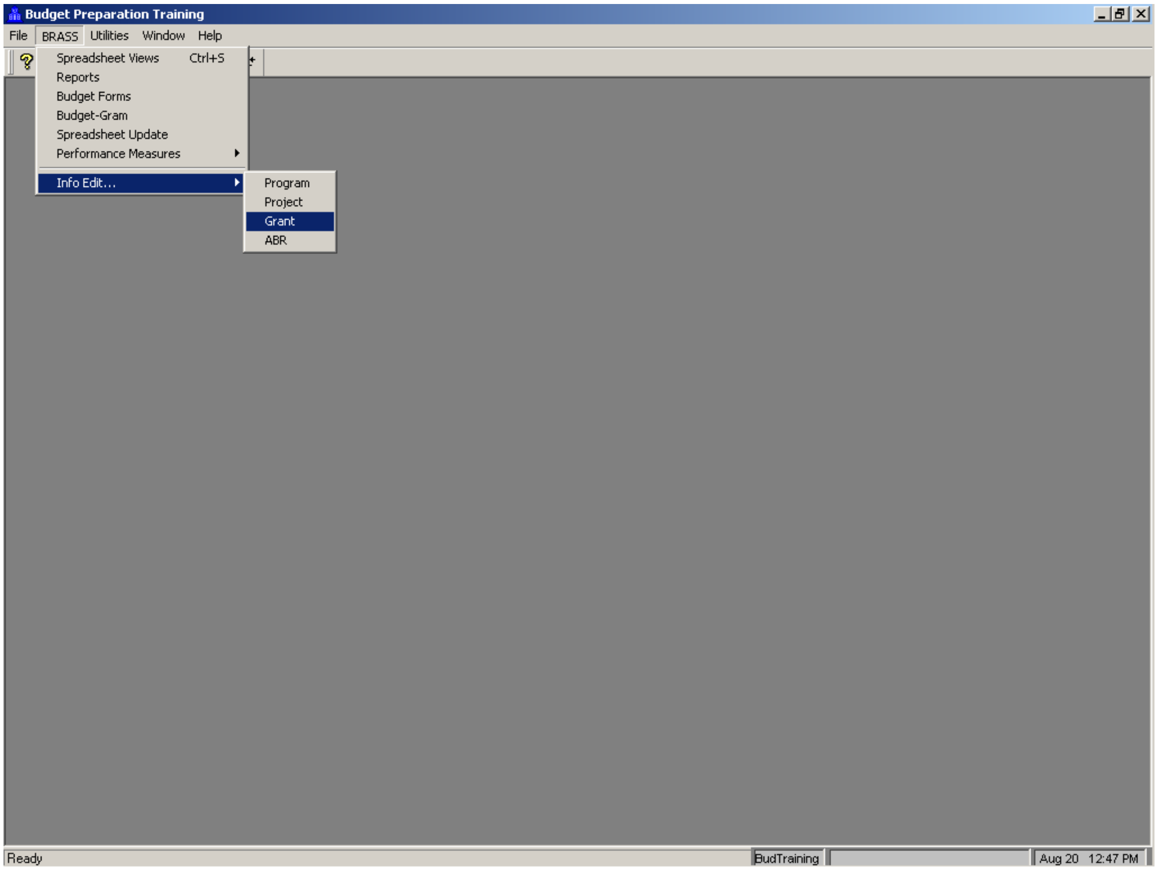
The Grant table in **BRASS** is comprised of consolidating and non-consolidating Grant records for each agency. As we covered in Topic 2, the top five levels of the Grant table are the same as the top five levels in the Program table (from Statewide through the Appropriation unit "_BILL"). The level 6 N (Non-consolidating) records are the records you will select when using the Grant Information table.

The Grant Information table will be used to enter and report the majority of the information required on the Federal Assistance Program Record (G Report).

The Operating Budget: Federal Assistance Program, Report G, requires that agencies provide information for prior years, the current year and the two requested years for each Federal Assistance Program.

Let's do a walk-through of the Grant Information table for the Federal Assistance Program Record information.

Accessing Grant Information Table Record



Like Budget Forms, **BRASS** information table records are accessed through the main **BRASS** menu. There is an Outside of the Record screen and the information table record itself—much like the outside of a form and the inside of a form.

Step 1 Select **BRASS**

Step 2 Select **Info Edit**

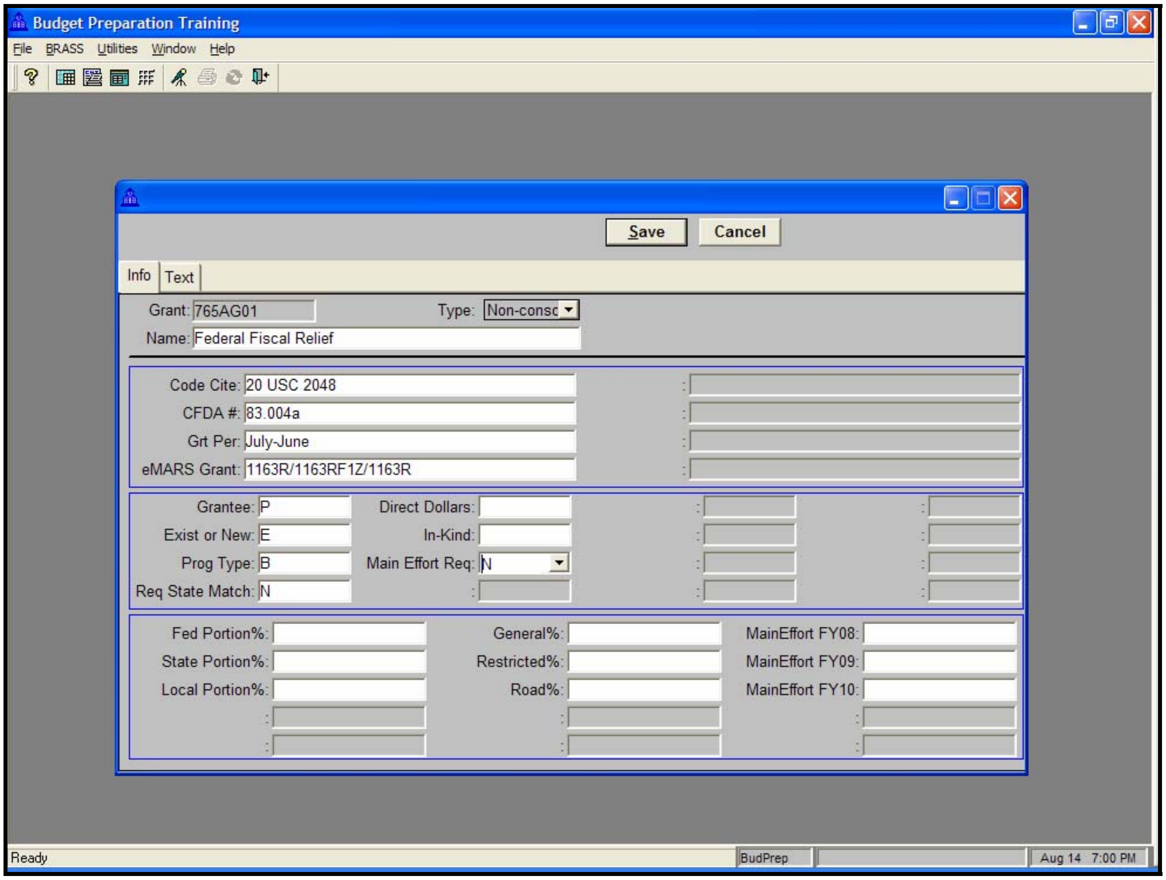
Step 3 Select **Grant**

Step 4 A selection window appears with the label **Grant: Info Edit.** The one field in the window provides you with a drop-down box to select the appropriate Grant information table record.

Always select the **BRASS** codes for the Non-consolidating **"G" Form record.** The Grant coding design for selecting these records in the Grant information table is: eMARS Appropriation code + G + 2-digit numeric code.

EXAMPLE: 590BG01 OR 590BG02 OR 590BG03.

Grant Information Edit



Step 5 Click **OK**

The information table appears for the Grant record selected.

BRASS only allows a limited number of characters for field names in an information table. The following will help you interpret the **BRASS** field names to those items required by the Budget Instructions.

Name You will need to name the Federal Assistance Program (G record) the first time you enter the information record. The **Name** field is the title for each Federal Assistance Program (G record).

Upper Section Fields:

Code Cite Enter the United States Code (USC) statutory reference. Example: 24 USC 1070.

CFDA# Enter the Catalog of Federal Domestic Assistance Number in the **CFDA#** field. Example: 84.002A

Grt Per Enter the annual Grant Period for the grant. Example: July-June or October-September.

eMARS Grant Enter the Grant code from eMARS. Example: 1163R/1163RF1Z/1163R (Major Program/Program/Program Period).

Middle Section Fields:

Grantee Choose **P=Primary, S=Secondary, or V=Vendor Relationship** from the drop-down box selections provided.

Exist or New Choose **Exist or New** (Existing Program or New Program) from the drop-down box selections provided.

Prog Type Choose the Program Type: **F=Formula, P=Project, B=Block, or C=Contract** from the drop-down box selections provided.

Req State Match Does this program require state matching funds? Choose **Yes** or **No.**

Direct Dollars Choose **Yes** if the type of state match is a cash match.

In-Kind Choose **Yes** if the type of state match is comprised of services, equipment, or materials.

Main Effort Req Maintenance of Effort Required? Choose **Yes** or **No**.

Lower Section Fields:

Fed Portion% Enter the Federal Share (%) for matching grants. Example: enter 80 for 80%

State Portion% Enter the State Share (%) for matching grants.

Local Portion% Enter the Local Share (%) for matching grants.

General% Enter the % of State Share from General Funds.

Restricted% Enter the % of State Share from Restricted Funds.

Road% Enter the % of State Share from Road Funds.

MainEffort FY08 If Maintenance of Effort is required, enter the amount required for state fiscal year 2007-08.

MainEffort FY09 If Maintenance of Effort is required, enter the amount required for state fiscal year 2008-09.

MainEffort FY10 If Maintenance of Effort is required, enter the amount required for state fiscal year 2009-10.

Select the Text Tab.

Text 1 In the **Text 1** field, describe the basis for the estimated federal funds and note whether the federal assistance program is forward funded.

Text 2 In the **Text 2** field, provide a detailed description of the grant program. Within the description, breakdown the uses and/or any restriction of funds. Include specific information related to non-direct dollar match. Explain if the match rate for FB 2008-2010 is different from FB 2006-2008. Describe any inter-governmental transfers of funds for matching purposes.

The information entered for each Federal Assistance Record (G record) in the Grant information table will be combined with the G form information entered into **BRASS** forms for each Federal Assistance Record.

There will be no Embedded Object use for Grant Table Records this biennium.

2008-2010 KENTUCKY BRANCH BUDGET
Operating Budget Request: Federal Assistance Program Record
(All requested columns rounded to the nearest $100)

OPERATING BUDGET RECORD G

Governmental Branch: ______ **Agency:** ______
Cabinet/Function: ______ **Appropriation Unit:** ______

I. FEDERAL SOURCE

Federal Program Title: **Name**
United States Code Cite: **Code Cite**
Catalog of Federal Assistance Number: **CFDA #**
EMARS Grant Code Number/Code: **EMARS Grant**
Grantee:
Annual Grant Period: **Grt Per**
P = Primary, S = Secondary, V = Vendor Relationship **Grantee**
Existing or New Program: **Exist or New**

II. Basis For Estimates (Federal Actions)
TEXT BOX 1

III. PROGRAM TYPE **Prog Type** F = Federal, P = Project, B = Block, C = Contract

IV. Grant Description including uses/restriction of grant funds
Description:
TEXT BOX 2

V. MATCH REQUIREMENTS
A. **Does this program require state matching funds? (Y/N)**
B. **Composition of Matching Funds**
C. **Source of State Matching Share**

Federal Portion	**Fed Portion%**	General	**General%**
State Portion	**State Portion%**	Restricted	**Restricted%**
Local Portion	**Local Portion%**	Road	**Road%**

D. Type of Match provided (Y/N):
Direct Dollars **Direct Dollars** In-Kind **In-Kind**

E. **Match/FY Receipts**	Actual FY 2005-06	Actual FY 2006-07	Estimate FY 2007-08	Estimate FY 2008-09	Estimate FY 2009-10
Federal Reciepts	**GFEDREV**				
General	**GGENREV**				
Restricted	**GRESREV**				
Road	**GROADREV**				
TOTAL State Match					

Budget Form

VI. MAINTENANCE OF EFFORT (Required by Federal Law)
A. Is State Maintenance of Fiscal Effort Required? (Y/N) **MainEffort Req**
B. Amount Required by State Fiscal Year:
State FY 2007-08 **MainEffort FY08** State FY 2008-09 **MainEffort FY09** State FY 2009-10 **MainEffort FY10**

VII. FEDERAL FUNDS BUDGET SUMMARY		**Actual FY 2005-06**	**Actual FY 2006-07**	**Budgeted FY 2007-08**	**Requested FY 2008-09**	**Requested FY 2009-10**
A. Resources:						
Grant Award - Existing Program	**GAEXIST**					
Grant Award - New Program	**GANEW**					
Total Resources						
B. Expenditures:						
Baseline Budget Expenditures	**GBLEXP**					
Defined Calculations Expenditu	**GDCEXP**					
Additional Budget Exoenditures	**GABREXP**					
Total Expenditures						

Budget Form

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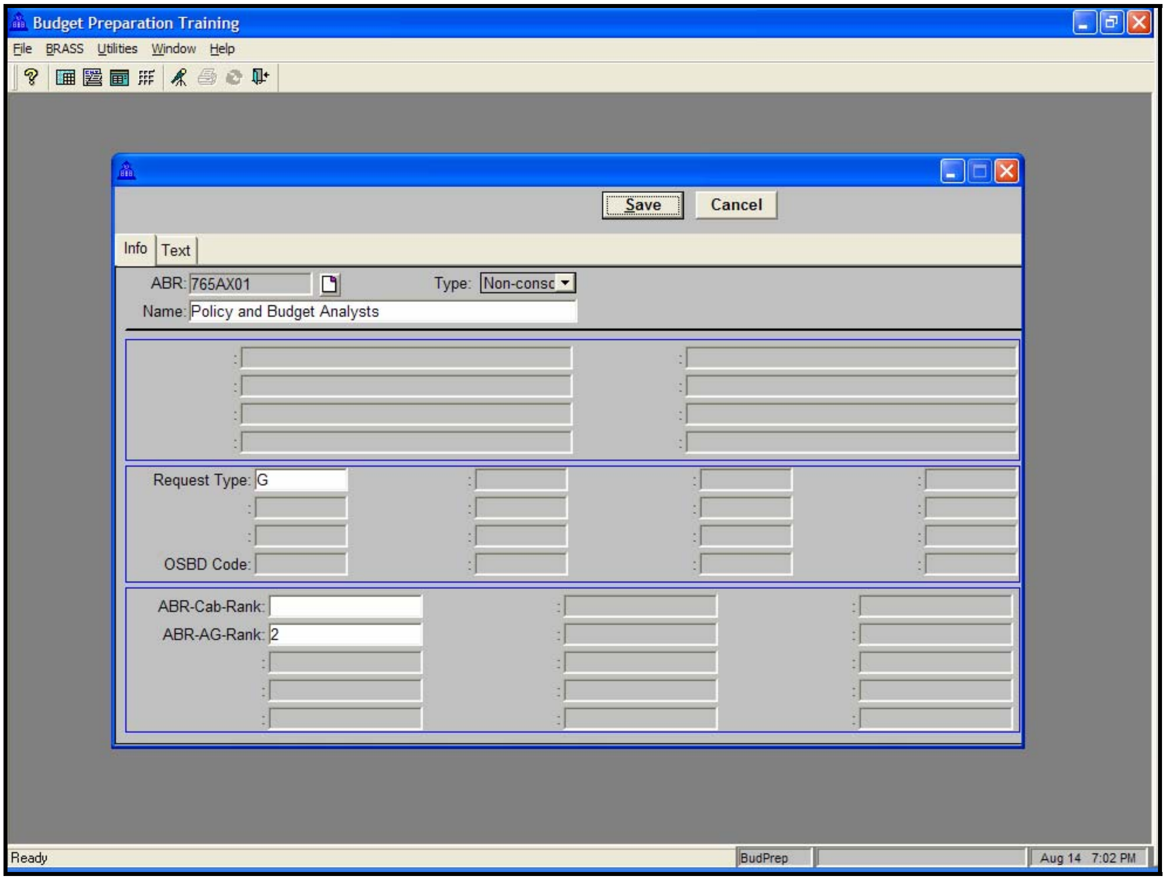
Additional Budget Request (ABR) Information Edit



ABR Information Table (Additional Budget Request)

The ABR information table contains the records for each Operating Budget-Additional Budget Request item.

Information will need to be reported in the information table for each additional budget request item (6N). Included on the ABR information table is the request title, request type, the cabinet and agency priority rankings and an embedded OLE containing the B4 Additional Budget Request: Program Narrative/Documentation Record.

The following information will aid you in completing the ABR Information Table:

Name Enter the Additional Budget Request Title.

Request Type Select from the options available in the drop-down menu.

ABR-Cab Rank Enter the cabinet-wide priority ranking assigned. Omission of the rank will indicate the absence of priority value.

ABR-AG Rank Enter the agency priority ranking assigned. Omission of the rank will indicate the absence of priority value.

2008-2010 KENTUCKY BRANCH BUDGET
CAPITAL BUDGET REQUEST: CAPITAL PROJECT RECORD
(All dollar amounts rounded to the next $1,000)

Capital Budget Record CBR-02

Branch:
Cabinet/Function:
Agency:
Appropriation Unit:
Project Title: ***Project Info Edit - Name Field (6-Year Plan Title)***
BRASS Project Number:

PRIORITY	Capital Budget Request	Six Year Capital Plan 2008-2010
Cabinet:	*CBR Cab Rank*	*6yr Cab Rank (6-Year Plan)*
Agency:	*CBR AG Rank*	*6yr AG Rank (6-Year Plan)*

PROJECT DOCUMENTATION

Location (County): ***County (6-Year Plan)***

Location (ADD): ***Area Dev Dist (6-Year Plan)***

Reauthorization - Regular Capital Project: Is this a currently authorized project which is being requested for reauthorization and/or additional funding? ***Reauth? (6-Year Plan)***
(No | Yes, Reauthorization Only | Yes, Additional Funding)

If "Yes, Additional Funding", provide the following information:
ADVANTAGE Project Number (Fund, Agency, AP, AL, PBU): ***eMARS Proj#***
New Total Project Cost: $ ***Project Cost***

Related to Previously Authorized Project: If the project is related to or a new phase of a project which was previously authorized, please identify the project and action under which it was authorized. ***Related?***

Capital Project Type: ***Project Type***

Project Description

Text Box 1 (6-Year Plan)

Universities Only: Type of Space ***Type of Space (6-Year Plan)***

Proposed Heat/Air Conditioning Fuel Type ***Fuel Type (If other is selected, Fuel Other must also be completed) (6-Year Plan)***

Previous Request(s): Has this item been requested in a prior biennial budget request? ***Previous Req (6-Year Plan)***
If yes, identify the biennium/biennia; the project name(s); and the Cabinet/Agency. ***Prev Req (6-Year Plan)***

PROJECT BUDGET

Has this project been reviewed by the Department for Facilities and Support Services?: ***Facilities Supp***

		Requested FY 2007-08	Requested FY 2008-09	Requested FY 2009-10	Requested Total
Fund Source	***BRASS - Capital Request by Fund Source Form (6-Year Plan)***				
General Fund					
Tobacco Settlement-Phase I					
Total General Fund					
Restricted Funds					
Federal Funds					
Bond Funds					
Road Fund					
Agency Bonds					
Other-Cash					
Other-Third Party Financing					
Total Funds					
Cost Elements	***BRASS - Capital Request Expenditures Form (6-Year Plan)***				
Land Acquisition					
Site Survey/Preparation					
Project Design					
Construction Costs					
Movable Equipment/Furniture					
Contingency Expense					
Other					
Total Costs					

Method of Procurement (Acquisitions Only):

Proc Method (If other is selected, then ProcMeth must also be completed) (6-Year Plan)

IMPACT ON OPERATING BUDGET

Completion Date: (Mo/Yr) ***Comp Date (6-Year Plan)***

		First Full Year of Operations
Fund Source	***BRASS - Capital Request by Fund Source Form***	
General Fund		
Tobacco Settlement-Phase I		
Restricted Funds		
Federal Funds		
Road Fund		
Other		
Total Funds		

Percent of Impact on Operating Budget for Programmatic Expenses? ***%Prog***

<u>Operating Budget Priority</u>

Cabinet: ***OB Cab Priority***
Agency: ***OB AG Priority***

2008-2010 KENTUCKY BRANCH BUDGET
CAPITAL BUDGET REQUEST: CAPITAL EQUIPMENT RECORD
(All dollar amounts rounded to next $1,000)

Capital Budget Record CBR-03

Branch:
Cabinet/Function:
Agency:
Appropriation Unit:
Equipment Title: *Project Info Edit - Name Field (6-Year Plan Title)*
BRASS Project Number:

PRIORITY

	Capital Budget Request	Six Year Capital Plan 2004-2006
Cabinet:	*CBR Cab Rank*	*6yr Cab Rank (6-Year Plan)*
Agency:	*CBR AG Rank*	*6yr AG Rank (6-Year Plan)*

EQUIPMENT DOCUMENTATION

Location (County): *County (6-Year Plan)*

Location (ADD): *Area Dev Dist (6-Year Plan)*

Equipment Documentation

Text Box 1 (6-Year Plan)

Previous Request(s): Has this item been requested in a prior biennial budget request? *Previous Req (6-Year Plan)*
If yes, identify the biennium/biennia; the capital equipment or information technology name(s); and the Cabinet/Agency
Prev Req (6-Year Plan)

Related to Previously Authorized Project: If the equipment is related to a previously authorized equipment item please identify the project and action under which it was authorized. *Related?*

EQUIPMENT BUDGET

	FY 2007-08	FY 2008-09	FY 2009-10
Quantity of Identical Units:	*QIU 07-08*	*QIU 08-09*	*QIU 09-10*
Equipment Price per Unit:	*EPPU 07-08*	*EPPU 08-09*	*EPPU 09-10*

		Requested FY 2007-08	Requested FY 2008-09	Requested FY 2009-10	Requested Total
Fund Source	*BRASS - Capital Request by Fund Source Form*				
General Fund	*(6-Year Plan)*				
Tobacco Settlement-Phase I					
Restricted Funds					
Federal Funds					
Bond Funds					
Road Fund					
Agency Bonds					
Other-Cash					
Other-Third Party Financing					
Total Funds					

Method of Procurement (Acquisitions Only):
Proc Method (If other is selected, then ProcMeth must also be completed)
(6-Year Plan)

IMPACT ON OPERATING BUDGET

Acquisition Date: (Mo/Yr) ***Acq Date (6-Year Plan)***

Fund Source	**First Full Year of Operations**
	BRASS - Capital Request by Fund Source Form
General Fund	
Tobacco Settlement-Phase I	
Restricted Funds	
Federal Funds	
Road Fund	
Other	
Total Funds	

Percent of Impact on Operating Budget for Programmatic Expenses? **%Prog**

Operating Budget Priority

Cabinet: ***OB Cab Priority***
Agency: ***OB AG Priority***

UNIVERSITIES ONLY

Indicate the primary program purpose(s) for which the equipment will be used:
Prog Purpose -- If other is selected, PrPrgPurp must also be completed

2008-2010 KENTUCKY BRANCH BUDGET
CAPITAL BUDGET REQUEST: CAPITAL INFORMATION TECHNOLOGY SYSTEM RECORD
(All dollar amounts rounded to next $1,000)

Capital Budget Record CBR-04

Branch:
Cabinet/Function:
Agency:
Appropriation Unit:
Equipment Title: ***Project Info Edit - Name Field (6-Year Plan Title)***
BRASS Project Number:

PRIORITY

	Capital Budget Request	Six Year Capital Plan 2008-10
Cabinet:	***CBR Cab Rank***	***6yr Cab Rank (6-Year Plan)***
Agency:	***CBR AG Rank***	***6yr AG Rank (6-Year Plan)***

SYSTEM PROJECT DOCUMENTATION

Reauthorization - Regular Capital Project: Is this a currently authorized project which is being requested for reauthorization and/or additional funding? ***Reauth? (6-Year Plan only if project requested additional funding)***

If "Yes, Additional Funding", provide the following information:
ADVANTAGE Project Number (Fund, Agency, AP, AL, PBU): ***ADV Proj#***
New Total Project Cost: $ ***Project Cost***

Related to Previously Authorized Project: If the information technology system is related to or a new phase of a project which which was previously authorized, please identify the project and action under which it was authorized ***Related?***

Project Description

Text Box 1 (6-Year Plan)

Universities Only: Primary Program Purpose

PrPrgPurp

Previous Request(s): Has this item been requested in a prior biennial budget request? ***Previous Req (6-Year Plan)***
If yes, identify the biennium/biennia; the project name(s); and the Cabinet/Agency. ***Prev Req (6-Year Plan)***

PROJECT BUDGET

		Requested FY 2007-08	Requested FY 2008-09	Requested FY 2009-10	Requested Total
Fund Source	***BRASS - Capital Request by Fund Source Form***				
General Fund	***(6-Year Plan)***				
Tobacco Settlement-Phase I					
Restricted Funds					
Federal Funds					
Bond Funds					
Road Fund					
Agency Bonds					
Other					
Total Funds					

Method of Procurement (Acquisitions Only):

Proc Method (If other is selected, then ProcMeth must also be completed)
(6-Year Plan)

IMPACT ON OPERATING BUDGET

Completion Date: (Mo/Yr) ***Comp Date (6-Year Plan)***

	First Full Year of Operations
Fund Source	***BRASS - Capital Request by Fund Source Form***
General Fund	
Tobacco Settlement-Phase I	
Restricted Funds	
Federal Funds	
Road Fund	
Other	
Total Funds	

Percent of Impact on Operating Budget for Programmatic Expenses? **%Prog**

Operating Budget Priority

Cabinet: ***OB Cab Priority***
Agency: ***OB AG Priority***

2008-2010 KENTUCKY BRANCH BUDGET
CAPITAL BUDGET REQUEST: REAL PROPERTY RECORD
(All dollar amounts rounded to next $1,000)

Capital Budget Record CBR-05

Branch:
Cabinet/Function:
Agency:
Appropriation Unit:
Lease Title: ***Project Info Edit - Name Field***
BRASS Project Number:

PRIORITY	Capital Budget Request
Cabinet:	*CBR Cab Rank*
Agency:	*CBR AG Rank*

LEASE DOCUMENTATION

Facilities and Support Services PR#: (If Applicable for Existing Lease) ***FSS Pr#***

Location (County): ***County***

Location (ADD): ***Area Dev Dist***

Lease Type: ***Project Type***

Lease Description and Justification:

Text Box 1

Previous Request(s): Has this item been requested in a prior biennial budget request? ***Previous Req***
If yes, identify the biennium/biennia; the project name(s); and the Cabinet/Agency. ***Prev Req***

LEASE FEATURES

0

Specialized Project Requirements

Text Box 1

Relationship to Existing Space

Text Box 1

Project Information Table (Capital Budget Request)

The Project information table contains the records for each Capital Budget Request item. Capital Budget items contained in the 6-Year Capital Plan as of August 1, 2007 have been included in the Project information table.

The Project information table contains numerous fields necessary to complete **CBR-02, CBR-03**, **CBR-04** or **CBR-05** reports. Information available from the 6-Year Capital Plan has been pre-populated on the information table for each capital project (6N).

The following information will aid you in completing the Project information table:

Name Enter the Project Title (Populated by the 6-Year Plan data).

Description Fields:

Prev Req CBR02, 03, 04 and 05 - If the item was requested in a prior biennial budget, identify the biennium/biennia; the project name(s); and the Cabinet/Agency. (Populated by the 6-Year Plan data)

Comp Date CBR02 and 04 – CBR02, enter the anticipated completion date of the project. CBR04, enter the anticipated date of full installation and utilization of the system. Example: Project to be completed in August, 2009 – enter 08/09. (Populated by the 6-Year Plan data)

Acq Date CBR03 - Enter the anticipated acquisition date of the equipment. Example: Equipment to be purchased in August, 2009 – enter 08/09. (Populated by the 6-Year Plan data)

Related? CBR02, 03, and 04 – Enter the previously authorized project title and from which budget bill if the requested project was related to or a new phase of that prior project. (**Not** Populated by the 6-Year Plan data).

PrPrgPurp CBR03 and 04 - Universities Only – if “Other” was selected as the Primary Program Purpose identify the “Other” primary program purpose(s) for which the equipment or information technology will be used. (Populated by the 6-Year Plan data)

Fuel Other CBR02 - If “Other” is selected as the Proposed Heat/Air Conditioning Fuel Type, identify the “Other” fuel type. (Populated by the 6-Year Plan data)

ProcMeth CBR03 – If “Other” is selected as the Method of Procurement, identify the “Other” method of procurement. (Populated by the 6-Year Plan data)

%Prog CBR02, 03, and 04 - From the total Impact on Operating Budget amount, enter the percentage of the total only related to programmatic costs. (Exclude utility and maintenance costs) (**Not** Populated by the 6-Year Plan data)

<u>Code Fields:</u> – for these fields select from the list available on the drop-down screen for each field.

Form Type CBR02, 03, 04 and 05 - Select the CBR form type. (Populated by the 6-Year Plan data).

County CBR02, 03 and 05 - Select the county in which the project will be located. (Populated by the 6-Year Plan data).

Area Dev Dist CBR02, 03 and 05 – Select the Area Development District in which the project with be located. (Populated by the 6-Year Plan data).

Reauth? CBR02 and 04 - Identify if this is a currently authorized project that is being requested for reauthorization and/or additional funding. (Populated by the 6-Year Plan data).

Project Type CBR02 and 05 - Identify the project/lease type, based on the definitions provided in Table 3 and 6, Appendix C of the 2006-2008 Branch Budget Request Manual. (**Not** Populated by the 6-Year Plan data).

Fuel Type CBR02 - Identify the Proposed Heat/Air Conditioning Fuel type. (Populated by the 6-Year Plan data).

Previous Req CBR02, 03, 04 and 05 - Identify if the item has been requested in a prior biennial budget request. (Populated by the 6-Year Plan data).

Facilities Supp CBR02 - Identify if the project has been reviewed by the Department for Facilities and Support Services. (**Not** Populated by the 6-Year Plan data).

Proc Method CBR02, 03 and 04 - For acquisitions only, identify how the property or structure will be acquired. (Populated by the 6-Year Plan data).

Prog Purpose CBR03 and 04 - <u>Universities Only</u> – indicate the primary program purpose(s) for which the equipment will be used. (**Not** Populated by the 6-Year Plan data).

FSS Pr# CBR05 - Identify the PR# in the Facilities and Support Services database if this is an existing lease. (**Not** Populated by the 6-Year Plan data)

Value Fields:

CBR Cab Rank CBR02, 03, 04 and 05 - Enter the cabinet roll-up priority or the Council on Postsecondary Education system-wide priorities for the Capital Budget Request. (**Not** Populated by the 6-Year Plan data).

CBR AG Rank CBR02, 03, 04 and 05 - Enter the agency or university priority number for the Capital Budget Request. (**Not** Populated by the 6-Year Plan data).

6yr Cab Rank CBR02, 03 and 04 - Enter the cabinet priority from the 6-Year Capital Plan. (Populated by the 6-Year Plan data).

6yr AG Rank CBR02, 03 and 04 - Enter the agency priority from the 6-Year Capital Plan. (Populated by the 6-Year Plan data).

eMARS Proj# CBR02 and 04 - If the project is currently authorized and additional funding is requested, enter the eMARS Fund Code. (**Not** Populated by the 6-Year Plan data).

Project Cost CBR02 and 04 - If the project is currently authorized and is being requested for additional funding, enter the new Total Project Cost. (**Not** Populated by the 6-Year Plan data).

OB Cab Priority CBR02, 03 and 04 - Enter the Operating Budget rank number assigned by the cabinet head. (**Not** Populated by the 6-Year Plan data).

OB AG Priority CBR02, 03 and 04 - Enter the Operating Budget rank number assigned by the agency official. (**Not** Populated by the 6-Year Plan data).

QIU 07-08 CBR03 - For equipment, enter the Quantity of Identical Units for FY 07-08. (**Not** Populated by the 6-Year Plan data).

QIU 08-09 CBR03 - For equipment, enter the Quantity of Identical Units for FY 08-09. (**Not** Populated by the 6-Year Plan data).

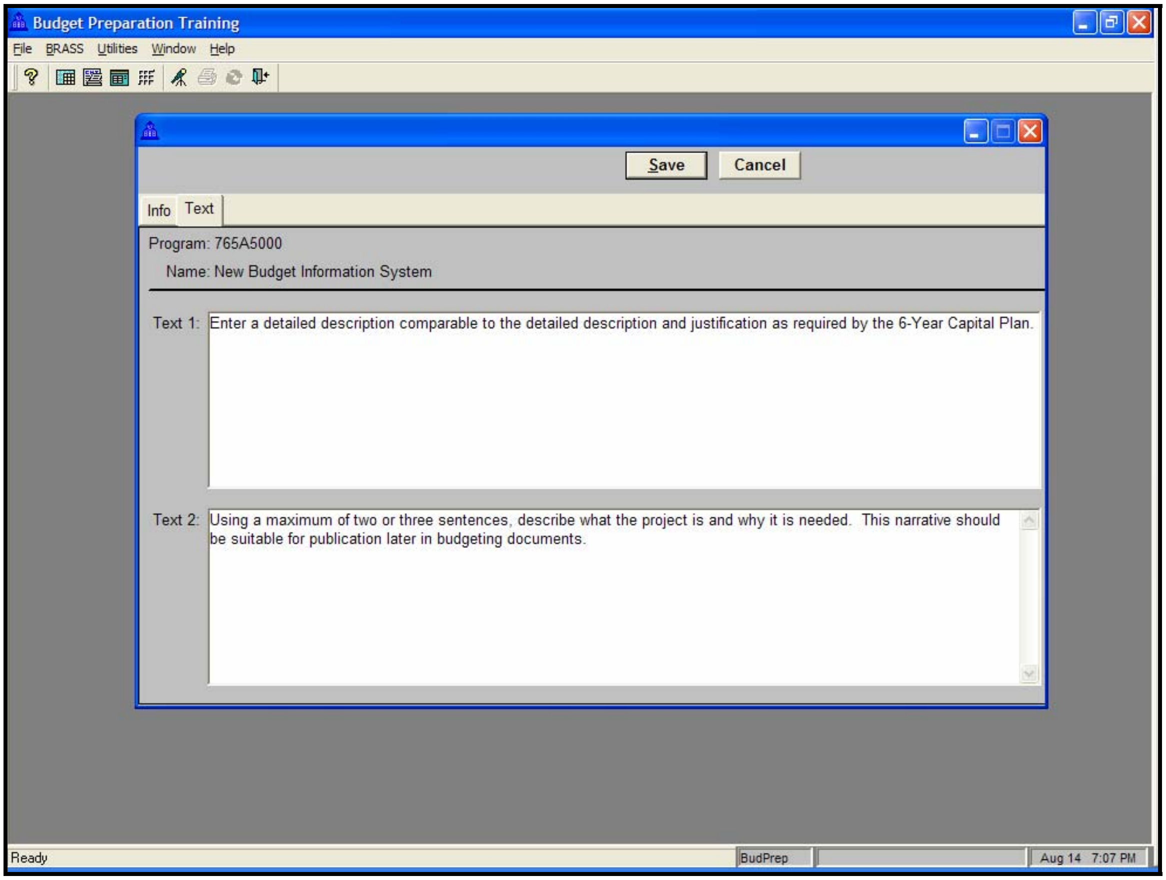
QIU 09-10 CBR03 - For equipment, enter the Quantity of Identical Units for FY 09-10. (**Not** Populated by the 6-Year Plan data).

EPPU 07-08 CBR03 - For equipment, enter the Equipment Price per Unit for FY 07-08. (**Not** Populated by the 6-Year Plan data).

EPPU 08-09 CBR03 - For equipment, enter the Equipment Price per Unit for FY 08-09. (**Not** Populated by the 6-Year Plan data).

EPPU 09-10 CBR03 - For equipment, enter the Equipment Price per Unit for FY 09-10. (**Not** Populated by the 6-Year Plan data).

Project Information Edit



Text Boxes

Text Box 1 Enter a detailed description comparable to the detailed description and justification as required by the 6-Year Capital Plan. (Populated by the 6-Year Capital Plan data). For Real Property Leases, enter the Lease Features: Specialized Project Requirements and Relationship to Existing Space.

Text Box 2 Using a maximum of two or three sentences, describe what the project is and why it is needed. This narrative should be suitable for publication later in budgeting documents. (Populated by the 6-Year Capital Plan data). For Real Property Leases, enter the Lease Description and Justification.

Topic 5 – Reports

The purpose of this topic is to teach you to use **BRASS** Reports in the submission of your Agency Budget Request.

Topic Objectives

After completing this topic, you will be able to:

- Discuss how **BRASS** Reports meet the requirements for submitting an agency budget request,
- Access standard **BRASS** Reports,
- Understand the selection screen for Reports with your specifications, and
- Print Reports

The 2008-10 Budget Instructions specify the reports that are required for a completed and compliant agency biennial budget request. The **BRASS** Reports provide the bulk of the required contents of agency budget requests.

The reports in the **BRASS** Report Selection Screen are:

Baseline Budget Request

- Financial Record: Report A-1/A-2
- Expenditure Detail Record: Report A-3
- Personnel Budget Summary Record: Report A-5
- Restricted Funds Summary Record: Report D
- Restricted Funds Record: Report E
- Federal Funds Summary Record: Report F
- Federal Assistance Program Record: Report G

Defined Calculations Budget

- Financial Record: Report DCB-1/B-2
- Expenditure Detail Record: Report DCB-3

Additional Budget

- Financial Record: Report B-1/B-2
- Expenditure Detail Record: Report B-3

Operating Budget Summary

- Financial Summary Record: Report C-1/C-2
- Expenditure Detail Summary Record: Report C-3
- Base + Def Calc Record C-1/C-2 (not required for submission)
- Base + Def Calc Record C-3 (not required for submission)

Capital Budget Request

- Project Summary Record: CBR-01
- Capital Project Record: Report CBR-02
- Capital Equipment Record: Report CBR-03
- Capital Information Technology System Report CBR-04
- Real Property Lease Record: Report CBR-05

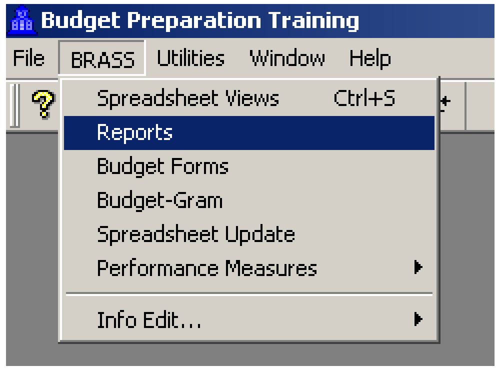
Don't Forget: other information in **BRASS** that must also be printed and submitted as a part of your budget request:

- Program Narrative/Documentation Record: Report A-4 (attached as OLE in Program Table)
- Program Narrative/Documentation Record: Report B-4 (attached as OLE in ABR Table)

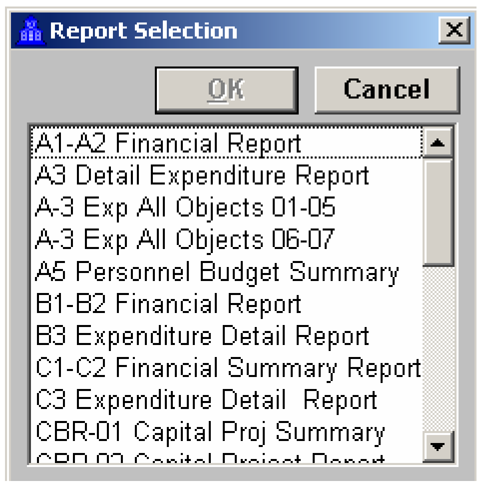
A Serial Number Report has been provided that will list all of the forms for a particular Appropriation. The form has been designed to be pulled at the Appropriation Unit level (ex: 531A_BILL, Level 5C).

A C1-C2 Math Check report has also been provided. This report will allow users to make sure that the Expenditures by Fund Source equal the Expenditure Detail and that the Restricted and Federal Fund carryforwards balance.

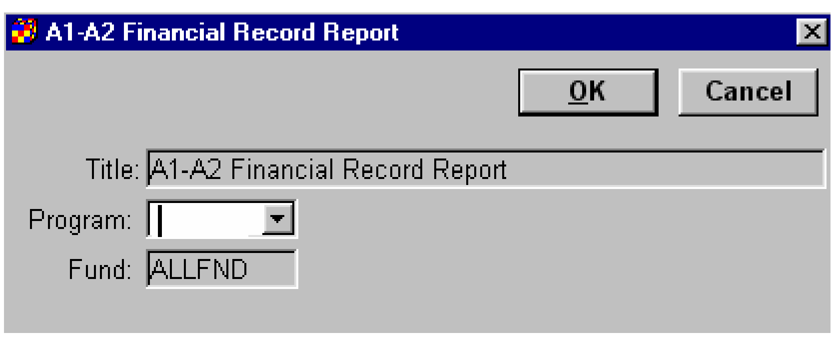
Accessing BRASS Reports



Report Selection Screen



Report Definition Screen



Accessing BRASS Reports

Step 1 Reports are accessed from the **BRASS** main menu by single clicking on <**BRASS>** to open the **BRASS** pull-down menu. When you have selected <REPORTS> from the **BRASS** Main Menu, the “Report Selection” screen opens.

Step 2 When the “Report Selection” screen appears, select a report from the list box and the “Report Definition Screen” will appear.

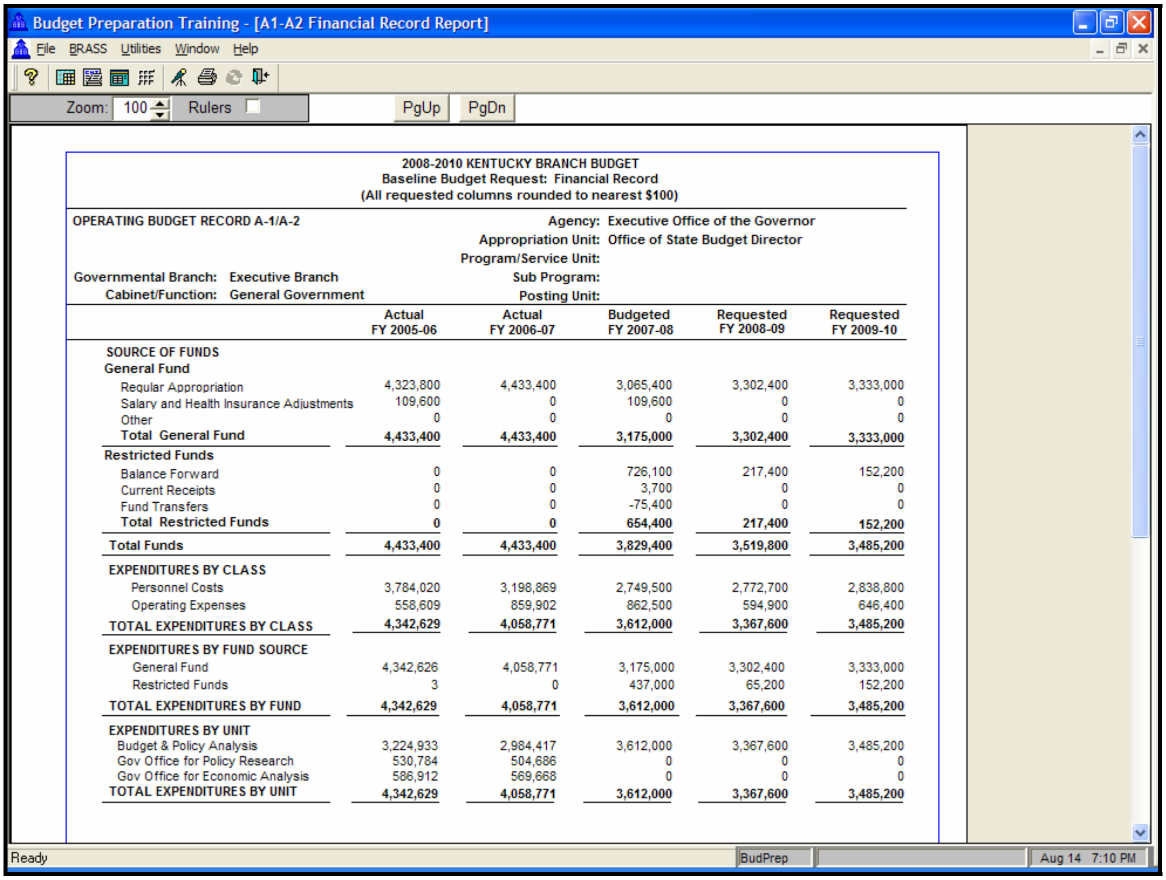
The “Report Definition Screen” provides you the ability to select certain elements for reports and to see those elements that have been predefined. For the C-1/C-2 Financial Summary Record Report, at the Appropriation Unit level you will select the Appropriation Unit Program Code. (ex: 531A_BILL, Level 5C). For the same reports at the Program level, you will select a specific Program code. Each agency has been provided a listing of which codes to pick for each required Report.

Step 3 Select the appropriate code(s) in the “Report Definition Screen”.

Step 4 Click <OK> to execute the report.

The report may take several minutes to appear. Once the report is displayed in the report window, maximize the window to view it. If a blank report appears, you may have chosen the wrong code(s) on the report definition screen.

Executed BRASS Report from the Budget Preparation Database



2008-2010 KENTUCKY BRANCH BUDGET
Baseline Budget Request: Financial Record
(All requested columns rounded to nearest $100)

OPERATING BUDGET RECORD A-1/A-2

Agency: Executive Office of the Governor
Appropriation Unit: Office of State Budget Director
Program/Service Unit:
Governmental Branch: Executive Branch
Sub Program:
Cabinet/Function: General Government
Posting Unit:

	Actual FY 2005-06	Actual FY 2006-07	Budgeted FY 2007-08	Requested FY 2008-09	Requested FY 2009-10
SOURCE OF FUNDS					
General Fund					
Regular Appropriation	4,323,800	4,433,400	3,065,400	3,302,400	3,333,000
Salary and Health Insurance Adjustments	109,600	0	109,600	0	0
Other	0	0	0	0	0
Total General Fund	**4,433,400**	**4,433,400**	**3,175,000**	**3,302,400**	**3,333,000**
Restricted Funds					
Balance Forward	0	0	726,100	217,400	152,200
Current Receipts	0	0	3,700	0	0
Fund Transfers	0	0	-75,400	0	0
Total Restricted Funds	**0**	**0**	**654,400**	**217,400**	**152,200**
Total Funds	**4,433,400**	**4,433,400**	**3,829,400**	**3,519,800**	**3,485,200**
EXPENDITURES BY CLASS					
Personnel Costs	3,784,020	3,198,869	2,749,500	2,772,700	2,838,800
Operating Expenses	558,609	859,902	862,500	594,900	646,400
TOTAL EXPENDITURES BY CLASS	**4,342,629**	**4,058,771**	**3,612,000**	**3,367,600**	**3,485,200**
EXPENDITURES BY FUND SOURCE					
General Fund	4,342,626	4,058,771	3,175,000	3,302,400	3,333,000
Restricted Funds	3	0	437,000	65,200	152,200
TOTAL EXPENDITURES BY FUND	**4,342,629**	**4,058,771**	**3,612,000**	**3,367,600**	**3,485,200**
EXPENDITURES BY UNIT					
Budget & Policy Analysis	3,224,933	2,984,417	3,612,000	3,367,600	3,485,200
Gov Office for Policy Research	530,784	504,686	0	0	0
Gov Office for Economic Analysis	586,912	569,668	0	0	0
TOTAL EXPENDITURES BY UNIT	**4,342,629**	**4,058,771**	**3,612,000**	**3,367,600**	**3,485,200**

Printing BRASS Reports

Step 1: The report you want to print must be displayed on your screen. Click on the <File> menu and select <Print>. A dialog box will appear

Step 2: Normally, you can accept the default selections on Margins and Orientation. Click <OK> to print the report.

Step 3: If you don't want to use the default margins, you can change them by clicking in the fields and entering the margins you want. You can also select landscape or portrait orientation for your printed report. Once you have made your selections, click <OK> to print the report.

Step 4: To close the report, click on the "X" button in the upper right corner of the report screen (not the X button that will close **BRASS**), or single click on <FILE> and then single click on <CLOSE>.

Topic 6 – Spreadsheet Views

The purpose of this topic is to introduce you to **Spreadsheet Views**. **BRASS** is built around the concept of flexible spreadsheets, consisting of lines and columns that can be easily viewed by the user. The traditional spreadsheet is a matrix of line and column data. **BRASS Spreadsheet Views** have been designed to be flexible, with the built-in capability of a database engine. You may select specific *PROGRAMS, FUNDS*, *GRANTS*, *PROJECTS,* and *ABR's* to examine.

Topic Objectives

After completing this topic, you will be able to:

- Discuss the reasons for using Spreadsheet Views.
- Run Public Spreadsheet Views created for you in **BRASS**.
- Modify the selection settings in Public Spreadsheet Views to extract desired information from the database,
- Zoom down on data Spreadsheet Views (even to the level of the Audit Trail), and
- Print Spreadsheet Views
- Export Spreadsheet Views to an Excel Spreadsheet file

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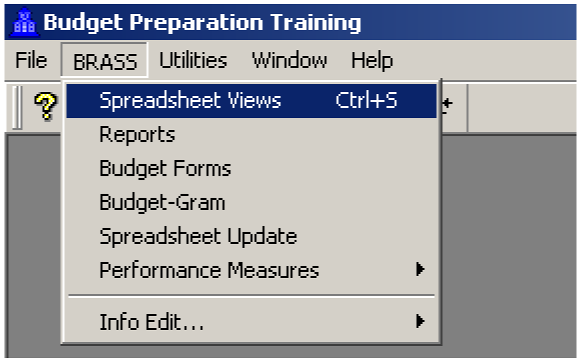
Why you will use Spreadsheet Views for Budget Preparation

Spreadsheet views are a way to look at a report of data in **BRASS**. Each spreadsheet view contains lines, which are objects of expenditure, revenue sources, and certain non-dollar lines like FTEs, positions, etc.; and columns that show fiscal years.

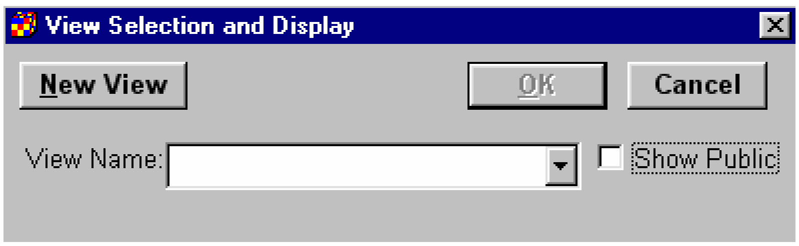
There are many uses for spreadsheet views. The **BRASS** Budget Preparation training will cover a number of the views that will help you enter and review budget request numbers.

- Spreadsheet views are good for reviewing "roll-up" information.
- Spreadsheet views help you to de-bug a problem.
- Spreadsheet views can be used to perform "math checks" (e.g., comparing requested General Fund revenues for a program to expenditures by fund).
- Spreadsheet views can be used to look at historical years' information while entering information into Baseline Budget Request forms for the current year and two requested years.
- Information from several forms can be combined on one spreadsheet view.

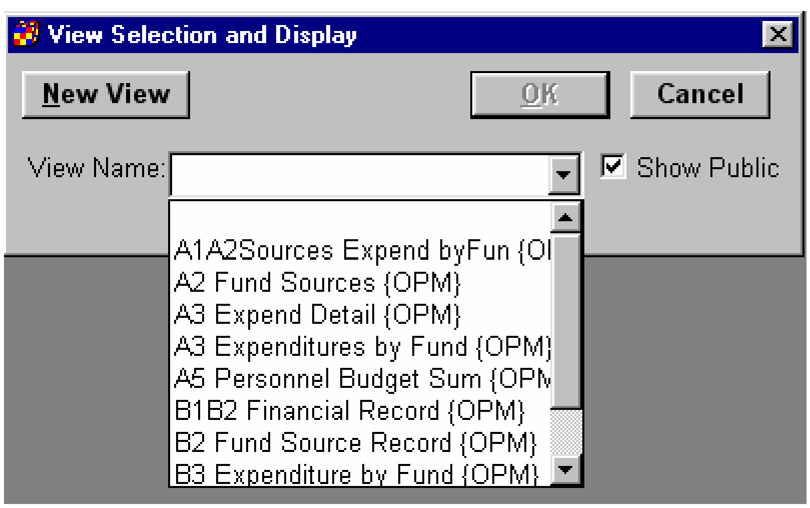
Accessing Spreadsheet Views



View Selection and Display Screen



View Selection Drop-Down Box



Accessing BRASS Spreadsheet Views

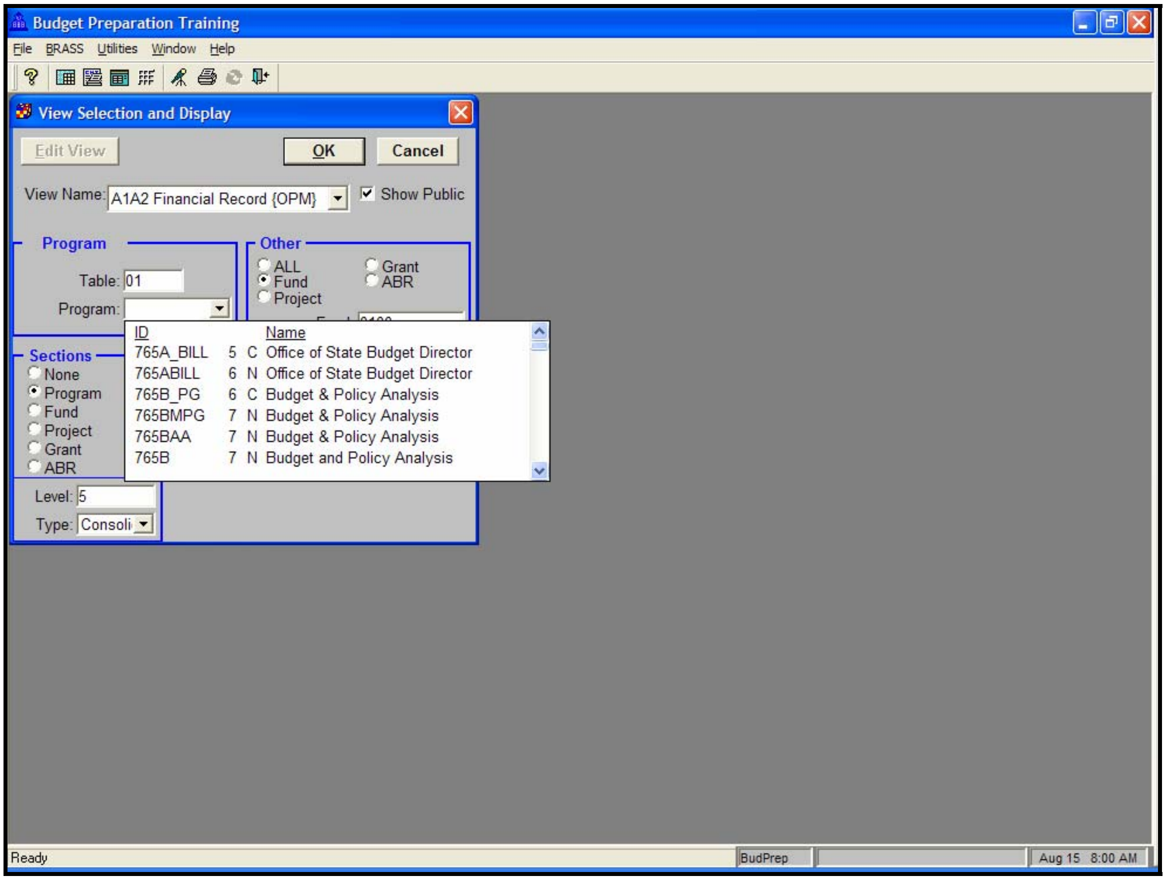
Since the data in **BRASS** is stored in a database, you have a great deal of flexibility in selecting the pieces of data you want to view in spreadsheet format. The spreadsheets are referred to as **Views** of the data.

Step 1 Spreadsheet Views are accessed from the **BRASS** Main Menu by single clicking on <**BRASS>** to open the **BRASS** pull-down menu. When you have selected <SPREADSHEET VIEWS> from the **BRASS** Main Menu, the “View Selection and Display” screen opens.

Step 2 When the “View Selection and Display” screen appears, click on the <Show Public> check box, then click ↓ to select a view from the list box.

Step 3 Select a view from the list box and click <OK>. The “View Selection and Display” screen will appear.

View Selection and Display Screen



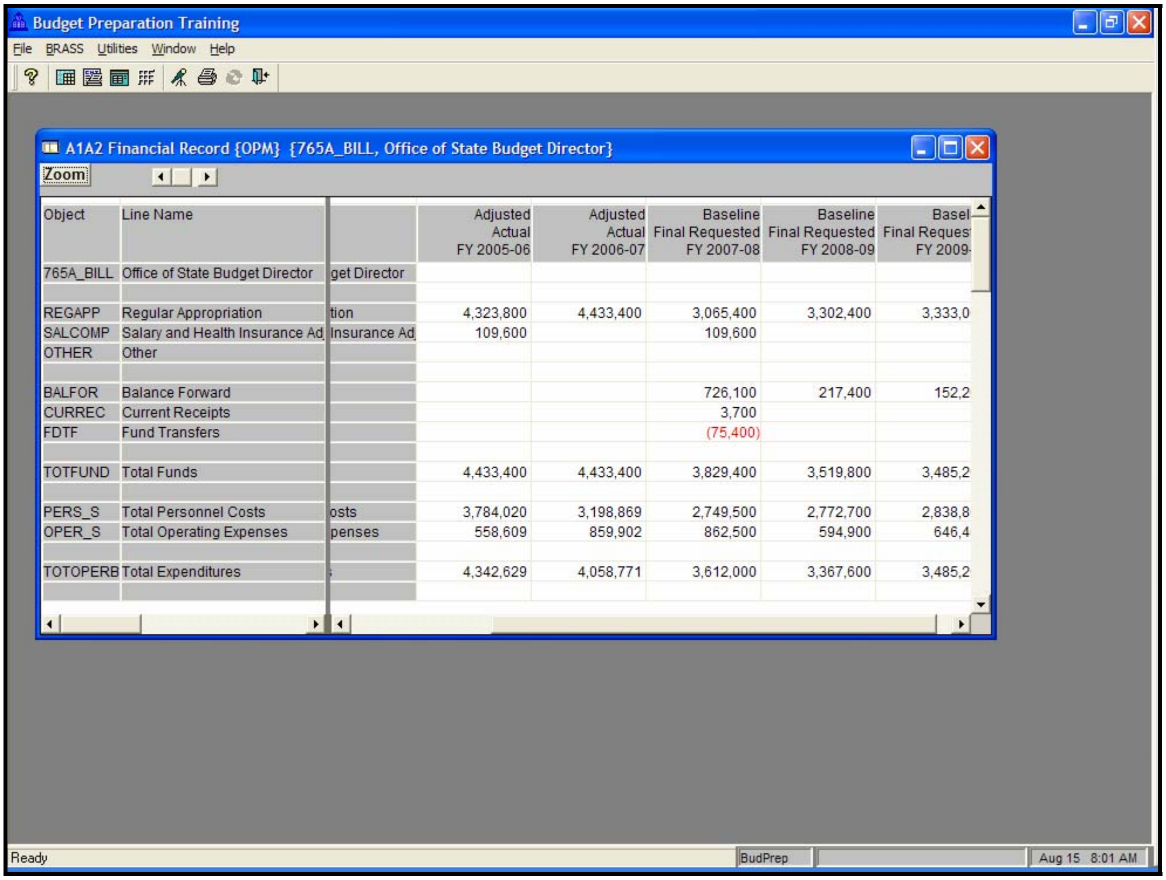
Step 4 To select the Program for your view, click on *PROGRAM* field and a ↓ or list box will appear similar to the one shown. The list will include only those programs to which you have security access. Type in, or scroll and select, the Program code you want. You will often want to select the Consolidated codes at the Appropriation unit level (example: 190A_BILL level 5C)

Step 5 When you select a Consolidated Program code in the *PROGRAM* field, go to the *SECTIONS* field. Now, you can choose which levels under the Program code selected in the *PROGRAM* field you want displayed. Click the radio button for *PROGRAM.* Then, click in the *LEVEL* field and select <6> if you selected level 5C in the *PROGRAM* field above. Next, click in the *TYPE* field and choose <C> for Consolidating, <N> for Non-consolidating, or <BOTH> that gives you all data under the 5C.

Step 6 The *OTHER* field allows you to further define the data you want to display in the Spreadsheet View. If you want to show only one particular Fund, then click on the radio button next to Fund. A blank field will appear with FUND next to it. Click in the blank field and select a Fund. If you want All Funds, then select the radio button next to ALL.

Step 7 Click <OK> to run the Spreadsheet View that you have defined.

Executed Spreadsheet View



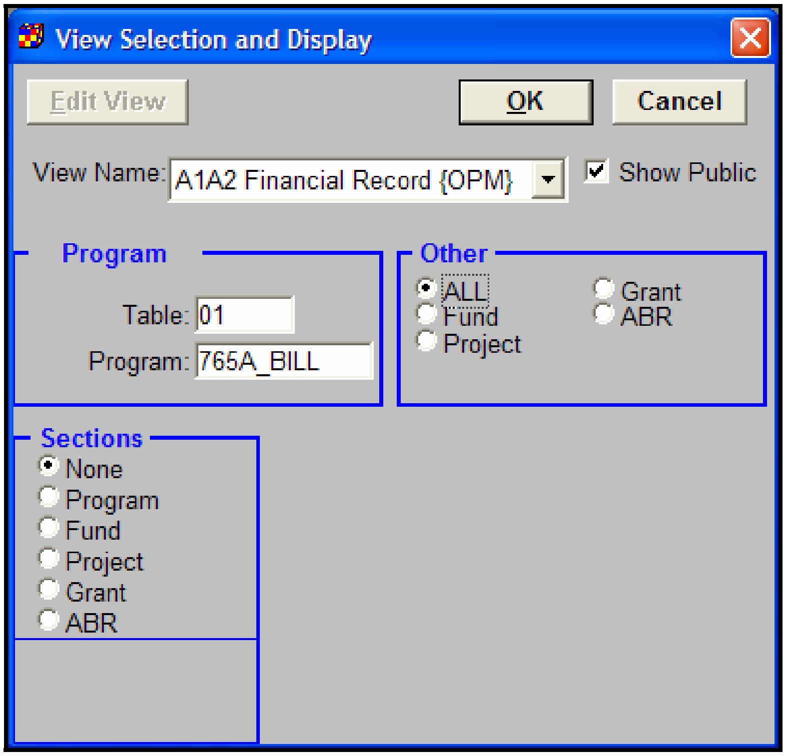
Object	Line Name		Adjusted Actual FY 2005-06	Adjusted Actual FY 2006-07	Baseline Final Requested FY 2007-08	Baseline Final Requested FY 2008-09	Basel Final Reques FY 2009-
765A_BILL	Office of State Budget Director	get Director					
REGAPP	Regular Appropriation	tion	4,323,800	4,433,400	3,065,400	3,302,400	3,333,0
SALCOMP	Salary and Health Insurance Ad	Insurance Ad	109,600		109,600		
OTHER	Other						
BALFOR	Balance Forward				726,100	217,400	152,2
CURREC	Current Receipts				3,700		
FDTF	Fund Transfers				(75,400)		
TOTFUND	Total Funds		4,433,400	4,433,400	3,829,400	3,519,800	3,485,2
PERS_S	Total Personnel Costs	osts	3,784,020	3,198,869	2,749,500	2,772,700	2,838,8
OPER_S	Total Operating Expenses	penses	558,609	859,902	862,500	594,900	646,4
TOTOPERB	Total Expenditures		4,342,629	4,058,771	3,612,000	3,367,600	3,485,2

Step 8 To include all Programs, Funds, Grant, Projects, ABRs, a single click on “ALL” in the **“Other” section** of the screen. By selecting “ALL” you are selecting all Program, Fund, Grant, Projects, and ABR data.

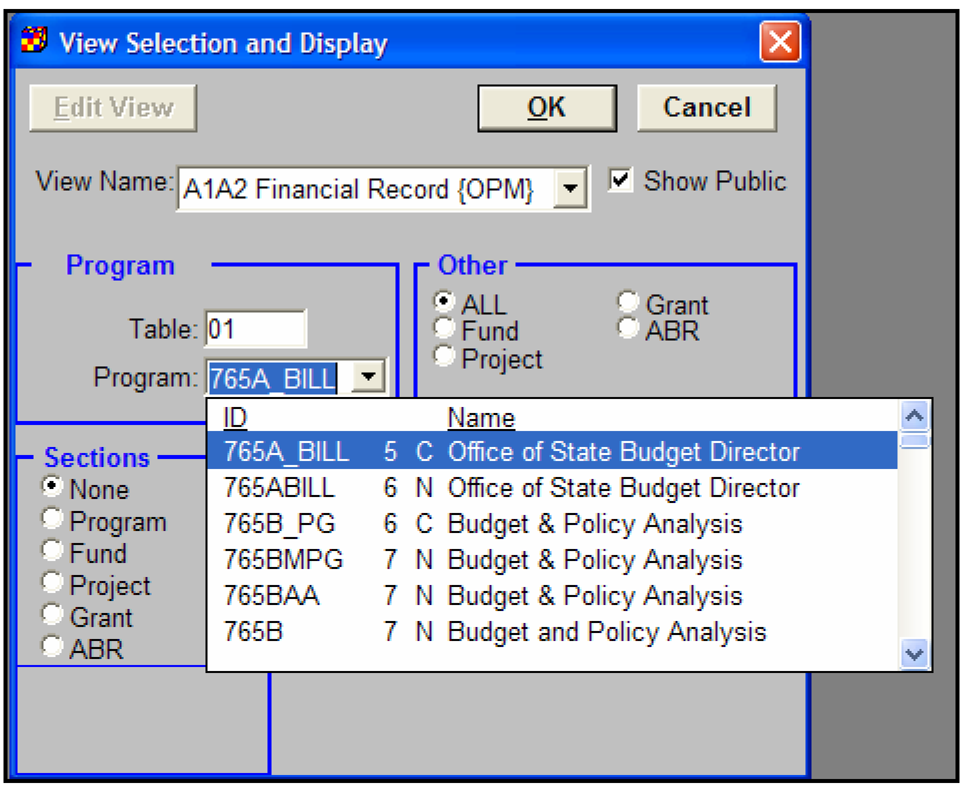
If you choose to include only part of your Program, Fund, Project, ABR or Grant, choose which attribute you will use for selection and click the radio button next to that attribute. A selection box for that attribute, based on its Consolidation Table, will be displayed at the bottom of the “Other” section of the window, as in the case of Fund illustrated above.

Sections provide spreadsheet views with Tabs or subsets, which are a way of organizing the total data displayed into ‘cuts’ or ‘slices’ by Program, Fund, Projects, ABR, or Grant. Tabs are a way of presenting, for example, all the programs within a department. These tabs allow you to easily switch among interrelated sets of data. To use this feature, click the radio button in the Section box to choose the kind of Sections or Tabs that you want.

View Selection and Display Screen



***Notice that in this case the user has selected 'None', meaning that the data for the program specified by the user will not be displayed in sections.**



Sections

Let's go back through the options offered in the View Selection and Display screen under the Sections area. The following options are available:

None: The system will not create any tabs. You will get data for only the selected Program.

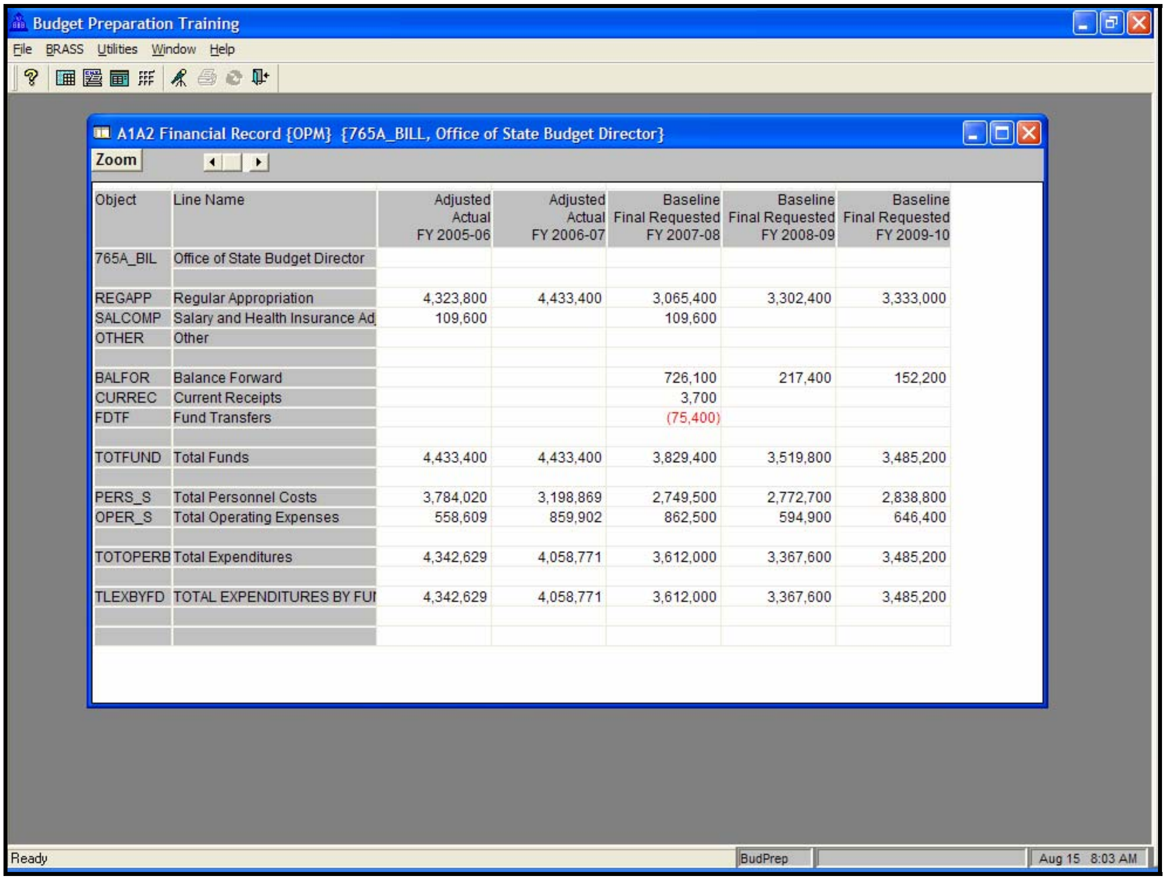
Program and Fund tabs (these are the two you will use most of the time): The system will tab by the selected Program or Fund. When any of these options are selected, two additional list boxes will appear below the Sections part of the screen as illustrated for Program Tabs.

The Level list box indicates the desired level of tabs to be displayed in the view. This should relate to and be at least 1 level below the level selected in the Program field above.

The Type list box indicates the type of Program to include as sections or tabs in this view. You can select consolidating, non-consolidating or both to be displayed.

Tip: **If you select a level 5C in the Program field, then you will want to select the "Program" radio button, then below that select "6" in the Level field and "C" in the Type field. If you select a level 6C in the Program field, then you will want to Section the Program by level 7N (if you have no Subprograms).**

Executed Spreadsheet View



Object	Line Name	Adjusted Actual FY 2005-06	Adjusted Actual FY 2006-07	Baseline Final Requested FY 2007-08	Baseline Final Requested FY 2008-09	Baseline Final Requested FY 2009-10
765A_BIL	Office of State Budget Director					
REGAPP	Regular Appropriation	4,323,800	4,433,400	3,065,400	3,302,400	3,333,000
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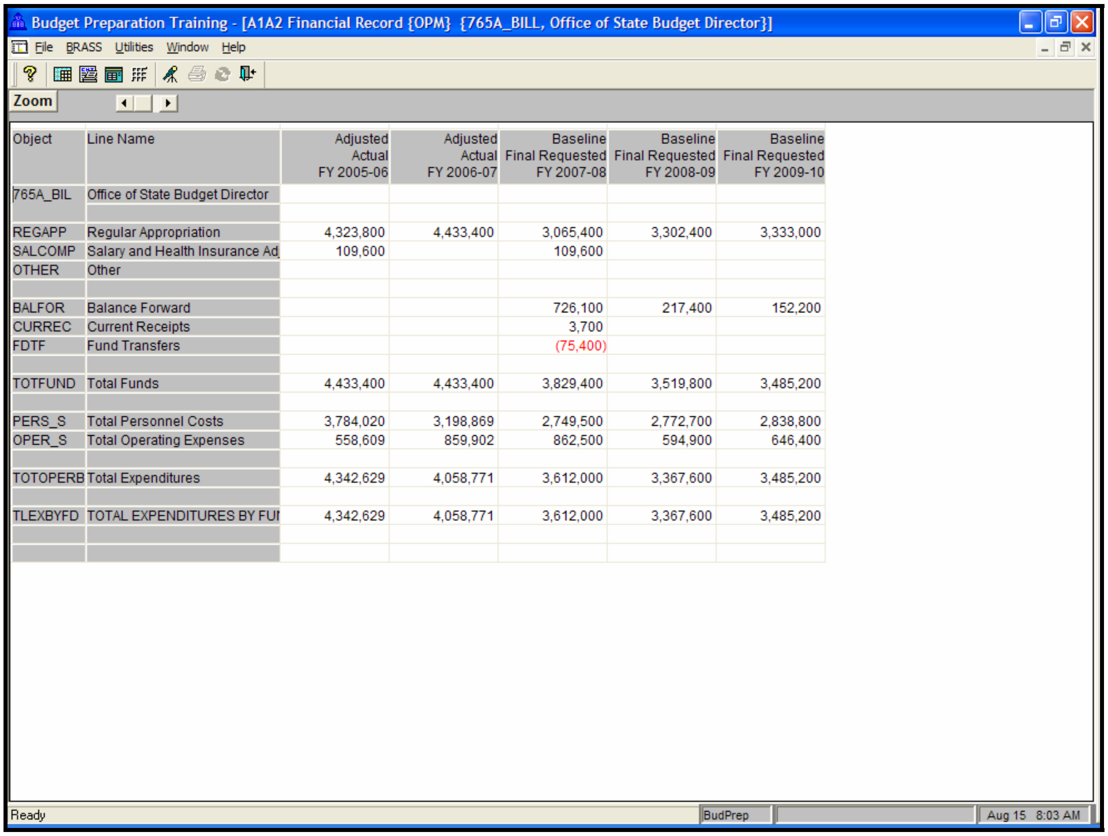
PERS_S	Total Personnel Costs	3,784,020	3,198,869	2,749,500	2,772,700	2,838,800
OPER_S	Total Operating Expenses	558,609	859,902	862,500	594,900	646,400
TOTOPERB	Total Expenditures	4,342,629	4,058,771	3,612,000	3,367,600	3,485,200
TLEXBYFD	TOTAL EXPENDITURES BY FUI	4,342,629	4,058,771	3,612,000	3,367,600	3,485,200

Once you have chosen the Program and Fund/Grant/Projects/Additional Budget Request parameters for your view, single click on <OK> to execute the view. While the view is executing, the system will provide you with status updates in the lower left-hand corner of the screen along with a progress bar in the lower right-hand corner of the screen.

Once the view is executed, a spreadsheet will appear. The Spreadsheet View is easiest to use if you initially move the mouse to the lower scroll bar between the two scroll arrows ⇒ ⇐. The mouse will change shape to √. Hold down the left mouse button and drag the column all the way to the left. The width of Spreadsheet columns may be adjusted by moving the mouse to the top right hand edge of any column. The mouse shape will change to √ by clicking and holding the left mouse button. You can drag the column width wider or narrower. When the column is the correct width, release the mouse button.

Selecting a cell to Zoom/Audit



Object	Line Name	Adjusted Actual FY 2005-06	Adjusted Actual FY 2006-07	Baseline Final Requested FY 2007-08	Baseline Final Requested FY 2008-09	Baseline Final Requested FY 2009-10
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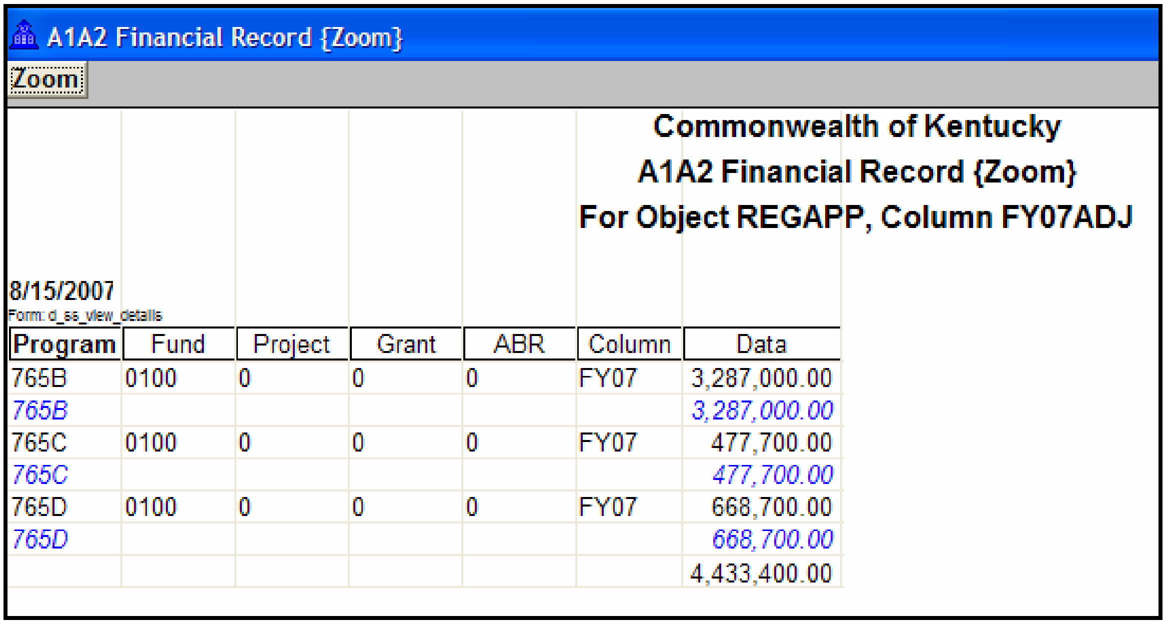
TOTOPERB	Total Expenditures	4,342,629	4,058,771	3,612,000	3,367,600	3,485,200
TLEXBYFD	TOTAL EXPENDITURES BY FUI	4,342,629	4,058,771	3,612,000	3,367,600	3,485,200

Zoom Report



Program	Fund	Project	Grant	ABR	Column	Data
765B	0100	0	0	0	FY07	3,287,000.00
765B						*3,287,000.00*
765C	0100	0	0	0	FY07	477,700.00
765C						*477,700.00*
765D	0100	0	0	0	FY07	668,700.00
765D						*668,700.00*
						4,433,400.00

Zooming Down on Data in a Spreadsheet View

The Zoom Button on a view allows you to drill down to the underlying data in the database as well as into the audit trail of the budget form entries that created the data. When you double click on a cell in a Spreadsheet View and then click on the Zoom button, a Zoom report will be produced. If the cell being pointed to refers to a summary object or column, you will be prompted to decide if the summary object and/or column is to be displayed or if they should be rolled to their lowest level posting items. If you select a line from the Zoom report by clicking on it and then click on the Zoom button again, a report will be generated which displays the audit trail details of the single cell from the database. The displayed columns are the form name, the description of the serial number affecting the cell, the stage, the delta amount, the user, timestamp and justification for the change. The report is sorted in ascending timestamp order to show the historical progression of changes.

We will now go through the process and steps of zooming down on data in a spreadsheet view.

Step 1 After you have executed a Spreadsheet View, select a cell by clicking on it.

Step 2 Click on the <ZOOM> button located in the upper left-hand corner of the Spreadsheet View. A Zoom report will appear showing you what entries make up the total number.

Step 3 If you click on the <ZOOM> button again, an Audit Trail report will be generated. This report provides the details of date, time, and who made each entry.

The audit trail is useful to track changes in your numbers as you revise and refine your budget requests, especially if you have more than one user working on the same budget request. In addition, you can note *why* you changed a number for your future reference.

Once a view is displayed on the screen and modified if needed, it can be printed to any printer currently defined through your Microsoft Windows Control Panel. In order to print the view currently on the screen, select **Print** from the **File** menu and follow standard printing instructions.

Exporting a Spreadsheet View into an Excel Spreadsheet file

Once a spreadsheet view is open, it can be fully exported to an Excel Spreadsheet file. It also can be exported to an Access database file. The process for exporting a spreadsheet view to an Excel Spreadsheet file is as follows:

Step 1 After you have executed a Spreadsheet View, select from the main menu in the upper left-hand corner, <FILE> , <FILE EXPORT>.

Step 2 A Windows directory screen will appear. Select the drive/folder, etc. where you want to save the Excel file.

Step 3 Name the Spreadsheet View export and change the file type to Microsoft Excel 5 with headers from the drop down selections.

Step 4 Launch Excel and open the file.

Step 5 The Excel file includes some BRASS database information that you may want to delete. None of the formulas from the BRASS Spreadsheet View were transferred to the Excel file, so be careful to insert spreadsheet formula commands where needed.

Topic 7 Forms and Reports

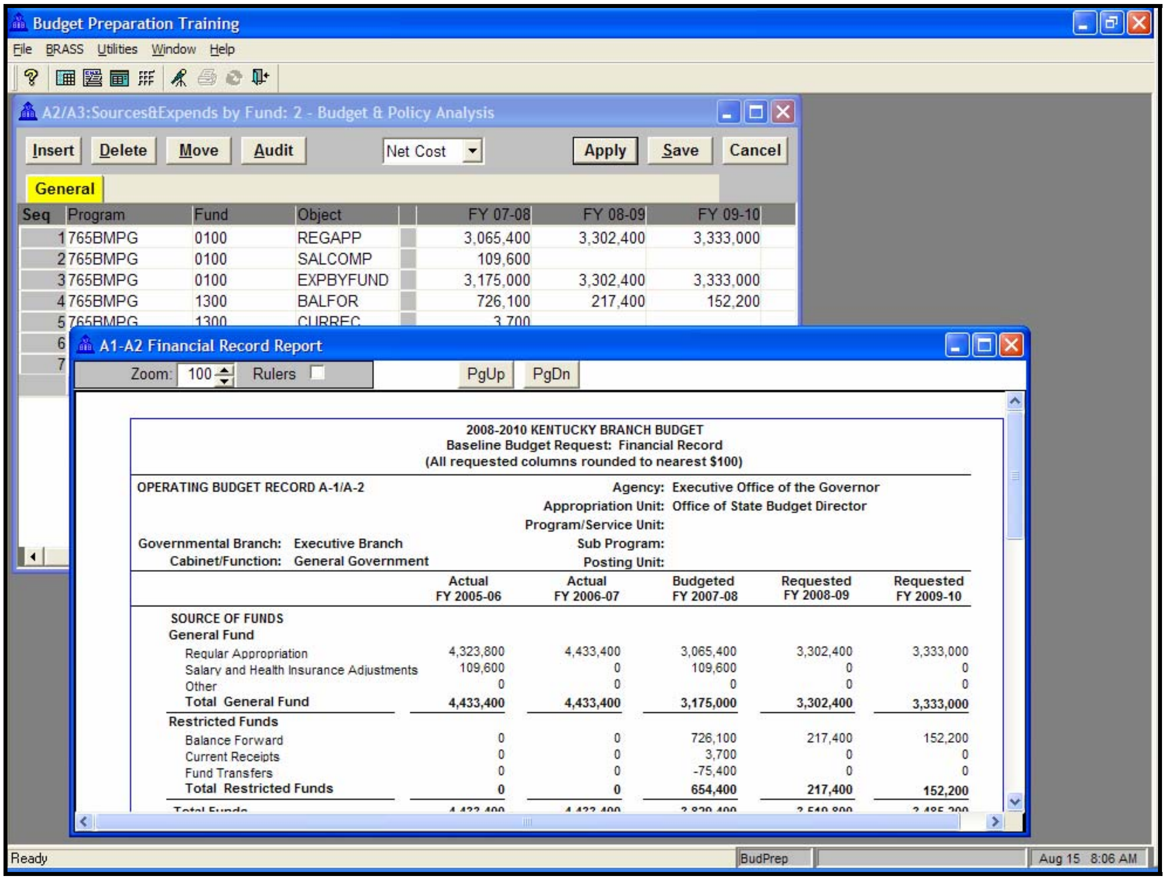
The purpose of this topic is to provide you with information on how to use Forms and Reports together in preparing your agency budget request.

Topic Objectives

After completing this topic, you will be able to:

- Understand how to have a Budget Form and a Report open at the same time,
- Discuss how working with a Form and a Report together is useful,
- Understand how a change in a Form is reflected in a Report, and
- Discuss how you can work with Budget Forms and Reports together.

Form and Report



Having a Form and a Report Open at the Same Time

Before we walk through some examples of using a Form and a Report together, we need to review how a **BRASS** user gets them open at the same time.

Walkthrough

Step 1 Open a Budget Form

We have walked through these steps many times.

Step 2 Open a Report

BRASS→Reports
Select the "**Expenditure Detail: Report A3"** report.
Select the appropriate Program Code (typically a Consolidated code, such as 235A_PG).
Click "OK"

That Report opens. The Report will open up as a partial window and overlap the **BRASS** form that was already opened.

Step 3 Some Navigation Tips

With both the form and the report opened on your screen, you may use standard Windows functions to tile them, minimize them, maximize them, and click and drop them. You will need to do this when you need to view the two windows together or view particular parts of the two windows together. The scroll bars at the bottom of each window can be very helpful when the PC monitor screen can't show you all of both windows.

How Working with a Form and A Report Together is Useful

BRASS Reports allow a user to look at the data in **BRASS** at selected consolidation levels. The data in **BRASS** that comes from interfaces (historical data) and the data that is entered through budget forms can be viewed in using Reports. Data that is entered into two separate budget forms can be viewed together in a Report.

There are particular times in the budget request process where a Report can assist a user when entering information into a budget form. The most common usage of working in views and forms together is due to:

- The Baseline budget forms have only the base year and the two requested years and do not have the historical years on the forms.

- Reports are good for reviewing "roll-up" information; therefore, Reports can be used to combine historical data at lower accounting levels for a budget request program and compare them to request information you entered in **BRASS.**

Specific Uses in the Budget Request Process

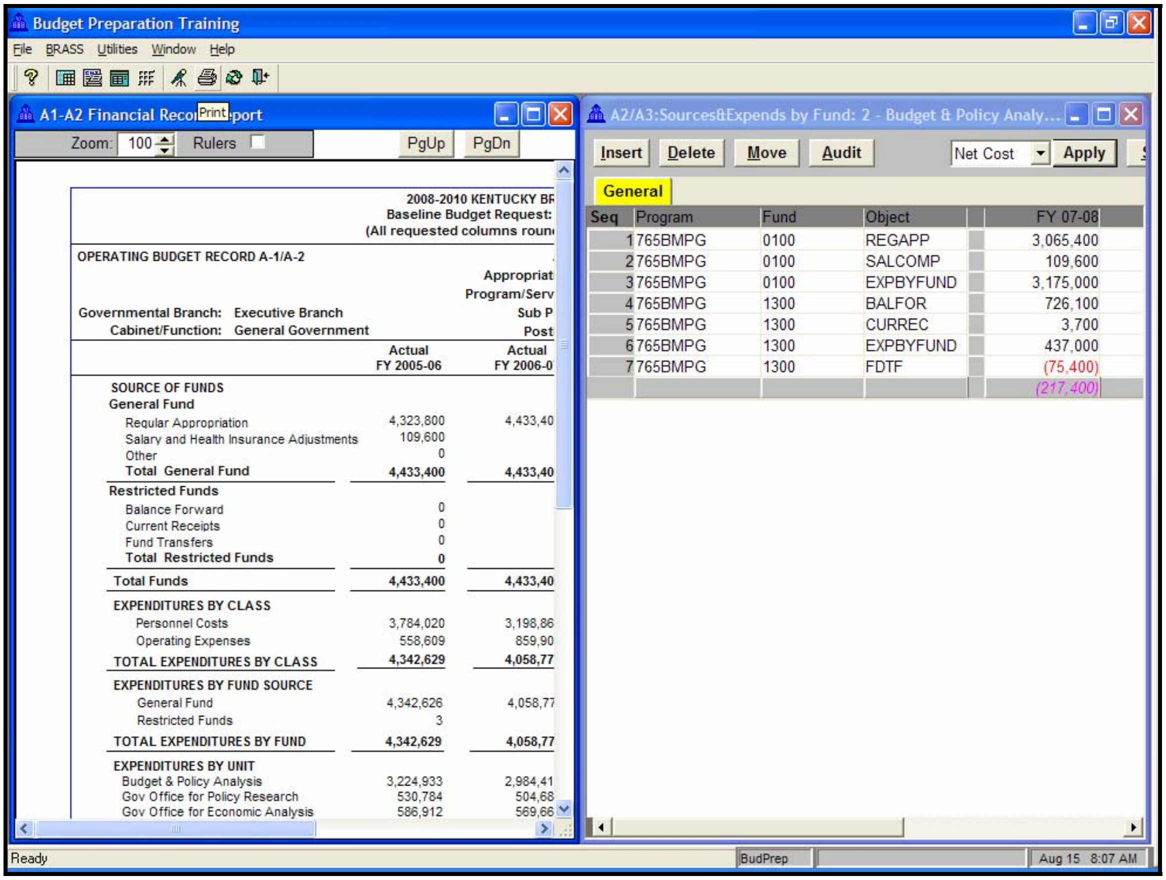
Before we walk through an example of using a form and a report together, we will discuss some of the more probable situations where you may use a form and a view together.

1 Looking at Historical Data while working on Baseline Budget Request forms

Since the Operating budget historical data for fiscal years 2003-04 and 2004-05 was transferred into **BRASS**, Reports is the main way of looking at that data. The historical data in **BRASS** is located in the **BRASS** tables at their transaction level Program code. Expenditures are at the PBU code, receipts and cash balances are at the cash control code, and allotments are at the allotment code, as they are in the ADVANTAGE Financial System. It may be helpful to have a Report open when you are working on the following **BRASS** budget forms:

BUDGET FORM	REPORT
A2/A3 Sources & Expenditures by Fund	A2/A3 Sources & Expenditures by Fund
A3 Expenditure Detail Record	A3 Expenditure Detail Record

Report and Form Side-by-Side



2 Looking at a Consolidation Level in a View While Working at a Non-consolidated Level in a Form

Situations will occur where you are trying to reach a specific target figure for an Appropriation unit and the change must be made at a Program level. You may want to look at some totals at a Program level when entering information at the Subprogram level. You may want to see the effect that a change at the Program level will have at the Cabinet level. Working with a form and a report together may assist you with any combination of these situations.

Sample Math Check Items

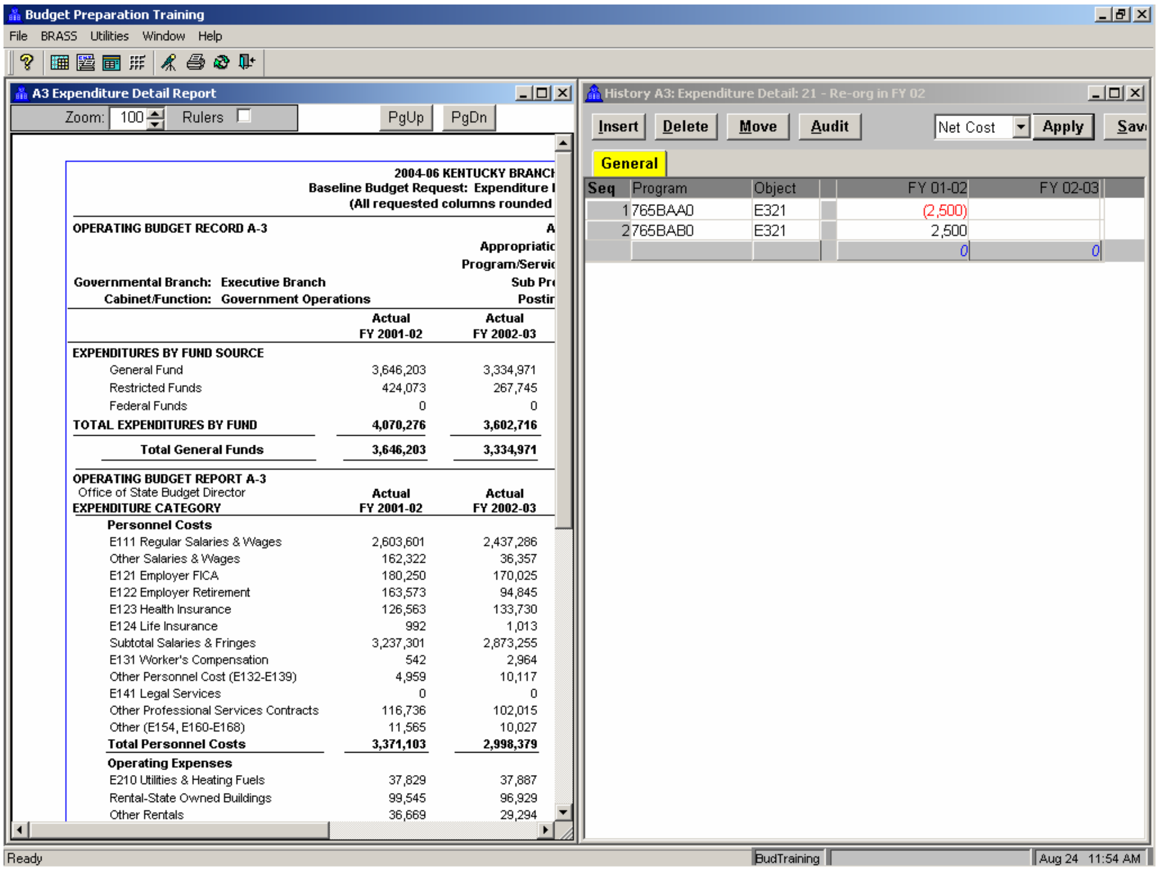
Math Check Item	Form	Report
Total Expenditures by Class = Total Expenditures by Fund Source	A3 Expenditure Detail Record (same for B3 form)	A2/A3 Sources & Expenditures by Fund (same for B2/B3 Sources and Expenditures by Fund
FY 2008-09 and FY 2009-10 total General Fund = Expenditures by Fund (General Fund)	A2/A3 Sources & Expenditures by Fund (same for B2/B3 form)	A2/A3 Sources & Expenditures by Fund (same for B2/B3 Sources & Expenditures by Fund)

Math Checks

There are components that are entered on one form that are supposed to equal information entered onto the other forms. Using a form and a Report together can assist you in reviewing this information as you are preparing your budget request. In some cases, it may also be helpful to have two forms up at the same time.

Screen Shot Showing the Effects of a Change

In a Form on a Report



How a change in a Form is reflected in a Report

Walkthrough

Now let's walk through an example of using a form and a report together. We will use the A3 Expenditure Detail form and the A3 Expenditure Detail report.

Step 1 Open the A3:Expenditure Detail form

Open the A3 form for the **Consolidating Program code** that ends in "MPG" or "MSP".

Step 2 Open the A3 Expenditure Detail Report

Open A3 Expenditure Detail Report for the **Consolidating Program code** that ends in "_BILL" Roll-up.

Step3 Tile and size the windows so that they are side-by-side

Step4 In the form, enter $125 into a column for the first line

Step 5 Click Apply

Step 6 Make the Report window the active window by clicking in that window

Step 7 Select File from the Main Menu, then select Refresh

The $125 figure entered into the form appears in the report after selecting Refresh. There is a shortcut button for the Refresh function.

Step 8 Enter $10,000 into a column for another line

Step 9 Click Apply and enter a reason for change and Click OK

Step 10 Make the Report window the active window by clicking in that window

Step 11 Select File from the Main Menu, then select Refresh

The $10,000 figure entered into the form appears in the report after selecting Refresh. There is a shortcut button for the Refresh function.

How you can work with Budget Forms and Spreadsheet Views together

BRASS Spreadsheet Views can also be viewed along with a budget form just as a Report and a form can be viewed together.

The steps for looking at a spreadsheet view with a form are the same as those for looking at a report with a form. Topic VI describes the specific steps for accessing a **BRASS** Spreadsheet View.

Topic 8 –Wrap-up/Review

The purpose of this topic is to provide you with additional information about the 2008-10 biennial budget request process using the eMARS Budget System.

Topic Objectives

- Things to Do before Personnel Runs are Available.
- Changing or Adding Records to the **BRASS** tables for your agency.
- Security and Passwords for the Budget Preparation database.
- The Budget Request submission process using **BRASS**.
- The Budget Request change process after initial submission.

Things To Do Before the Personnel Runs Arrive	
1	Go to OSBD website and update your BRASS Configuration File and BRASS Report File.
2	Establish your password as soon as possible.
3	Review historical data on Baseline (A's) and Restricted Funds (E's) reports for accuracy or required changes.
4	Submit any required historical data changes to your GOPM Policy & Budget Analyst.
5	Enter name and other information available on the Grant Information Table for the grants you are aware of.
6	Review Capital Projects interfaced from the Capital Plan and make any necessary updates or revisions and Project Information Table entries.
7	Enter any additional capital projects not requested in the Capital Plan.
8	Enter any capital leases.
9	Begin preparation of any FY 2008 Federal Fund and Restricted Funds appropriation increases you anticipate for inclusion in the 2008-2010 biennial budget request.
10	Begin preparation of the A-4 Program Narrative/Documentation Record for each program and sub-program.
11	Begin preparation of the Off-Budget Accounts Exhibit.
12	Complete the Accounts Payable Exhibit.
13	Prepare the Long-Term Policy Research Center Biennial Trends Report.
14	Complete the Strategic Plan, if it has not already been done.
15	Begin preparation of the Agency Publication Exhibit.
16	Begin preparation and entry of Additional Budget Requests that do not include additional staff.

Process for Changing your Program Table

If you discover that the pre-defined consolidations in the Program table within **BRASS** for your agency are not correct, please contact your GOPM Policy and Budget Analyst right away so that any necessary changes can be made. These changes can only be made by the **BRASS** Administrators and cannot be made by agencies. Each agency's budget request structure was pre-defined, reviewed by the Office of State Budget Director, and entered into **BRASS**. Errors in that process are possible and may require revisions to the tables.

If you want to change the name of a Program table record below the Appropriation unit level, contact your GOPM Policy and Budget Analyst.

Process for Requesting Additional Table Records

In three other **BRASS** tables: Grant, ABR, and Projects there were a number of blank non-consolidating records put in for your use. Should you need additional blank records added to any of these tables, please contact the **BRASS** Administrators in GOPM.

Before requesting any changes to your Historical Data, please contact your GOPM Policy and Budget Analyst first. If the need to change the historical data can be fixed by changing a **BRASS** table, that option will be used rather than changing the data through the History budget forms. If the data cannot be corrected by changing a **BRASS** table, then GOPM will process the request for Historical change. Agencies will **not** have access to the Historical budget forms.

User ID's in BRASS Budget Preparation Database

Each **BRASS** user must have a User ID. Each agency was asked to provide the names of all users that needed **BRASS** ID's. If you do not have a User ID and need one, please contact your agency's security lead. Topic 1 of this Manual includes a section that guides users on how to access **BRASS**, and how to enter and change passwords.

Budget Request Submission Process

The 2008-10 Budget Instructions require that three complete sets of the printed record of each agency's budget request must be submitted to the LRC Office for Budget Review, and to GOPM for Executive branch agencies, and to the Chief Justice by budget units of the Judicial Branch.

An agency's budget request in **BRASS** represents the majority of the electronic record of a budget request. There are two critical steps that each agency must take before they submit their budget request in **BRASS**:

1. Every budget form in **BRASS** must be advanced to Stage 3. Agency budget requests will not be considered "submitted" until this step occurs.
2. An agency shall communicate to the LRC and to the Office of State Budget Director a formal statement of biennial budget submission.

Meeting both requirements will be considered as meeting the Budget Instructions requirements.

The Budget Request Change Process after Initial Submission

After an agency has submitted their initial agency budget request, there are times when changes need to be made. Both GOPM and LRC staff review the agency requests for compliance with the Budget Instructions. Agencies also identify the need for changes to a budget request.

Agencies should make NO CHANGES to their budget request after they have advanced all BRASS budget forms to Stage 3 and transmitted a formal statement of budget submission.

If an agency decides that changes need to be made after that, please contact your GOPM Policy and Budget Analyst before making any changes and communicate the reasons. If GOPM or LRC identify changes necessary to a budget request, those changes will be communicated to the agencies. Then, agencies can make changes to budget forms in Stage 3. Once all of the necessary changes have been made, another formal statement of revised submission should be submitted to GOPM and LRC. Based on the receipt of that formal statement of revised submission, those changes will be transferred to LRC.

At the point that GOPM has determined that the agency request is completed and no further changes by the agency are necessary, that agency's **BRASS** budget forms will be advanced to Stage 4. At that point, agencies will no longer have access to their **BRASS** budget forms. Agencies will only be able to view their request's budget form data through Reports and Spreadsheet views.

In addition to budget forms, agencies shall make no changes to the information in any of the **BRASS** Information tables without going through the same process of communicating to GOPM on the need for changes, and agreement that the changes need to be made.

Communication Process

Throughout the budget preparation process agencies can expect to receive updated information that is relevant to the budget request process and the use of **BRASS**. A **BRASS** Budget Preparation email group will be established to communicate necessary information. Also, the Office of State Budget Director Internet web page will be a resource for agencies during the budget preparation process. The web page address is:

www.osbd.ky.gov

If it is warranted, the Office of State Budget Director will provide critical information directly to each agency.

Questions about the Budget Instructions and their interpretation should be directed to the branch budget office for each branch of government. Questions and problems in using the **BRASS** software should be directed to the **BRASS** Administrators in GOPM at (502) 564-7300, or by e-mail by selecting **BRASS** Administrators from the Global Address List.

BRASS Report and Form Entry Cheat Sheet

BASELINE BUDGET REQUEST	BRASS REPORT	GENERATED FROM:
Financial Record	A-1/A-2	Data entered on A2/A3 Sources & Expenditures by Fund and A3 Expenditure Detail forms
Expenditure Detail Record	A-3	Data entered on A3 Expenditure Detail form
Personnel Budget Summary Record	A-5	Data entered on A5 Personnel Position No. and A5 Personnel Budget by Fund forms
Restricted Funds Summary Record	D	Automatically populated from data entered for E reports
Restricted Funds Record	E	Data entered on E - Resricted Funds and E - Restricted Receipts forms and the Program Information Table
Federal Funds Summary Record	F	Automatically populated from data entered for G reports
Federal Assistance Program Record	G	Data entered on G - Federal Assistance form and the Grant Information Table
DEFINED CALCULATIONS BUDGET		
Financial Record	DCB-1/B-2	Data entered on A2/A3 Sources & Expenditures by Fund and A3 Expenditure Detail forms
Expenditure Detail Record	DCB-3	Data entered on A3 Expenditure Detail form
ADDITIONAL BUDGET REQUEST		
Financial Record	B-1/B-2	Data entered on B2/B3 Sources & Expenditures by Fund and B3 Expenditure Detail forms and the ABR Information Table
Expenditure Detail Record	B-3	Data entered on B3 Expenditure Detail form
OPERATING BUDGET REQUEST		
Financial Summary Record	C-1/C-2	Automatically populated from data entered in Baseline Budget Request and Additional Budget Requests
Expenditure Detail Summary Record	C-3	Automatically populated from data entered in Baseline Budget Request and Additional Budget Requests
CAPITAL BUDGET REQUEST		
Project Summary	CBR-01	Automatically populated from data entered for CBR-02, CBR-03, CBR-04, and CBR-05 reports
Capital Project Record	CBR-02	Data entered on Capital Request by Fund Source and Capital Request Expenditure forms and the Project Information Table
Capital Equipment Record	CBR-03	Data entered on Capital Request by Fund Source and the Project Information Table
Capital Information Technology	CBR-04	Data entered on Capital Request by Fund Source and Capital Request Expenditure forms and the Project Information Table
Real Property Lease Record	CBR-05	Data entered on Capital Request by Fund Source and the Project Information Table